

**List of Unclaimed Letters lying in the
Calcutta Post Office on the
7th December 1880.**

Adams, Mrs. E. S.	Hurro Lall Roy.
Arnovitz, B.	John, Geo.
Aspa, A. G.	Johnstone, W.
Baker, J.	Kenne, R.
Ballantine, D.	Maundrell, A. W. L.
Barnard, Mrs. E.	McDonald, Samuel.
Baraby, J.	McDougal, A. C.
Bastob, Mrs. E.	Moon, Mrs.
Beist, H.	Morrow, W. H.
Blackburn, Hugh.	Mullano, Mrs. E.
Booth, G. H.	O'Connor, D.
Broadbent, Miss S. E.	Palmer, Mrs. M.
Choke, A. J.	Rebeiso, Miss C.
Craik, James.	Smith, R. J.
Dale, Surgeon A. F.	Spalding, Mrs. W. H.
Dawson, H.	Spencer, W.
Elliston, E. C.	Spurgeon, J. S.
Fagan, H.	Stephens, C. L. Rev.
Fitzgerald, Mrs. A.	Taylor, T. F.
Graves, H.	Tonnet, Thonny.
Green, Randal S.	Vellamil, R. de Monsicur.
Hallett, James.	Wade, A. F. S.
Handley, A. P.	Youngman, Messrs.
Hayes, Mrs.	

*Letters marked "Care of Post-Office, to be kept
till called for."*

Amey, Mrs. A. W.	Hornby, Mrs. L.
Ashton, Captain Sam.	Jackson, R. A.
Blackton, T. W.	Kaiser, Mr.
Blair, T.	L. H.
Brown, A. W.	Landfield, F.
Brundage, J. D.	Lindesay, Harris M.
Bryne, Joseph.	Mackinnon, T. A. B.
Byron, E. C. A.	Murchant, Miss M. R.
Callier, Monsieur L.	Macredy, James McG.
C. W. S.	Moolla, Monsieur N. J.
Canham, John.	M. K. W.
Cavanaugh, J.	Neill, Major E.
Clarke, L.A., 2-9th Regt.	Pearson, Lewis.
Foot.	Phelps, Mrs. C. Harris.
Constantino, Courier Geo.	Pimm, R. A. F.
Coots, Wallor.	Quinlan, Rev. A. W. R.
Cotton, C. B.	Rae, William.
Crafter, Geo.	Rishworth, J.
D'Osmond, Le Comte O.	Robertson, J. S.
Doyle, Robert W.	Schore, T. C.
Dunnet, Mrs. E.	Sinclair, J. L.
Dunsford, R. C.	Slade, G.
Dykes, Ballantine.	Stevens, C.
Gibbons, E. J.	Tapper, J.
Gibbons, Rev. B.	Tarring, C. J.
Gilbert, Benjn. (Gunner).	Thomas, Miss.
Godlu, Francis.	Thompson, C.
Godman, F. D'Cam.	Tregido, S.
Greene, Dr. J. S.	Tupper, W.
Griffin, W. H.	Warde, Mrs.
Guider, D.	Walton, William.
Harford, J.	Wilson, Alex. S.

Newspapers.

Bachanan, Beverley.	Griffin, W. H.
Brooks, F. G.	Miller, Capt. William.
Byron, E. C. A.	Molla, Monsieur N. J.
Cameron, Keith R.	Morton, M.
D'Osmond, Le Comte.	O'Brien, S. H. G.
Edward, George.	Sale, M.
Fitzsimmons, John.	Usborne, W.

Registered Letters.

Hannah, Miss F. J.	Marchant, Miss M. R.
Hootor, Mrs. Bertha.	Ross, Lorenzo.

E. C. GEORGE, Presy. Postmaster, Calcutta.

SEA AND FOREIGN MAIL.

For	Box closes at	Date.	Per steamer.
Persian Gulf	6 P.M.	1880. 11th Dec.	From Bombay.
Madras, Ceylon, and the Inter- mediate Ports	6 "	18th "	Chinsura.
Calle, Penang, Singapore, Hong-Kong, and Soukhai; also via Hong-Kong for Yokohama; also for Australia and Colon	6 "	14th "	From Bombay.
Foreign mails via Bombay	6 "	15th "	Ditto.
Ditto book-post and pattern parcels	6 "	14th "	Ditto.
Rangoon, Madras, and Straits	6 "	9th "	Kilwa.
Chittagong, Akyab, Rangoon, Madras, Ceylon, Batavia, Singapore, and China	6 "	10th "	Madras.
Foreign Mail via Bombay	6 "	11th "	Moham.
	6 "	8th "	From Bombay.

* Also via Aden for Zanzibar, Mozambique, Natal, and the Cape
of Good Hope, also via Aden for Mauritius, Mahe (Seychelles), Mayotti,
Nossi Be, and Reunion, can be forwarded by this opportunity.

N.B.—The letter-box will close at 6 P.M. precisely, after which
hour foreign letters fully prepaid, and bearing an extra postage
stamp of four annas on each cover will be received up to 6½ P.M.

E. C. GEORGE, Presy. Postmaster.
General Post Office, Calcutta, the 6th December 1880.

Nuddea Rivers.

*Weekly Water Report showing the least depth of water
in the Bhagiruttee, Matabangah, and Jellinghee Rivers
for the week ending Friday, 3rd December 1880.*

Names of Rivers.	Least depth of water.	REMARKS.
BHAGIRUTTEE.		
Entrance below Joyrampore		
Thence to Noorpore Junction.		Closed.
Entrance below Narainpore	21 0	
Thence to Noorpore Junction, 6 miles.	6 0	
Thence to Jungipore, 9 miles	6 0	Lalkhawdar.
From Jungipore to Berham- pore, 47 miles.	3 0	Kootsarampore (for a short distance only).
From Berhampore to Cutwa, 50 miles.	3 3	Malanee, do.
From Cutwa to Nuddea, 46 miles.	3 6	Dewangunge, do.
MATABANGAH.		
Entrance	4 6	
Thence to Tatarparah	3 0	Dewangunge.
From Tatarparah to Hat Bolia.	3 6	Goalgram.
From Hat Bolia to Beal- marce.	8 0	Mohoshpore.
From Bealwaree to Alick- deah.	8 0	Choodangah.
From Alickdeah to Kissen- gunge.	8 0	Hastcopore.

JELLINGHEE AND BHYTEE.

Entrance of Jellinghee from the Gauges.		
Thence to Junction with the Bhyrub.		Closed.
Entrance of Bhyrub from the Ganges.	4 0	
Thence to junction with the Jellinghee.	3 0	Chackjama.
From junction of Bhyrub and Jellinghee to Teakatta.	5 0	Lalmughur.
From Teakatta to Nuddea...	3 0	Gopceerathpore.

Height of water on gauge at Berhampore, the 6th
December 1880, above zero, 4 feet 4½ inches.

A. J. OLDHAM, C.E.,
for Res. Engr., Nuddea Rivers Div.

BERHAMPORE, the 6th December 1880.

At the Meteorological Office, No. 22, Chowringhee Road, the following official publications:—

Meteorological Report of	1867	...	Rs. 0 12	per copy.
Ditto	ditto	1868	...	1 8 "
Ditto	ditto	1869	...	2 4 "
Ditto	ditto	1870	...	2 6 "
Ditto	ditto	1871	...	2 8 "
Ditto	ditto	1872	...	3 0 "
Ditto	ditto	1873	...	3 0 "
Ditto	ditto	1874	...	3 0 "
Administration Report of	1870-71	...	0 4 "	
Ditto	ditto	1871-72	...	0 4 "
Ditto	ditto	1872-73	...	0 4 "
Ditto	ditto	1873-74	...	0 4 "
Ditto	ditto	1874-75	...	0 4 "

A table of the average monthly and annual rainfall at 98 Stations in Northern India ... 0 4 "

Report of the Midnapore and Burdwan cyclone of the 15th and 16th October 1874 ... 2 8 "

The above are also to be obtained at the same prices at Messrs. Thacker, Spink & Co., No. 5, Government Place.

JOHN ELIOT, M.A., Meteorological Reporter to the Govt. of Bengal.

CALCUTTA, the 26th August 1875.

Notes on Forestry.

By C. F. AMERY.

Deputy Conservator, Forests, N.-W. Provinces.

THIS little work, published with the approval of the Government of India, treats of the general principles of forest management in all its branches, and is recommended not only to forest officers, but to all who are interested in the progress of forest management in this country.

May be obtained of Messrs. King, King & Co., Bombay, and of Messrs. Wyman & Co., Calcutta. Price Rs. 3-8, or including postage, Rs. 4. Or of the publishers, Messrs. Trübner & Co., Ludgate Hill, London. Price five shillings.

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Maps for Sale.

LISTS of Maps published at the Madras Survey Office, containing information as to price, &c., can be had gratis on application to the Superintendent, Madras Survey, Chepauk, Madras.

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Army List.

Corrected to 30th September 1880.

The Official Quarterly Army List of H. M.'s Forces in Bengal, to which is appended the Civil Service Gradation List. Price, Rs. 4; packing and postage, 6 annas.

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By Authority.

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- D. 126. Chittagong or Kornafuli River. Surveyed by Lieutenant G. C. Hammond, R.N., 1876. *Price Re. 1.*

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- A. 171. Port Mout, Andamans. Surveyed by F. W. Allen, Commanding I.G.S. *Constance*, 1880.

SIAM, MALAY PENINSULA, WEST COAST.

- B. 1173. Hays Island to the Pilgrims. Surveyed by Commander A. deRichelieu, Siamese Navy, 1877. *Price Re. 1.*
- B. 169. Kopah Inlet, from a Sketch by Commander A. D. Taylor, I.N., 1876. *Price Re. 1.*
- B. 1164. Salang Island (Junkseyon). Commander A. deRichelieu, Siamese Navy, 1876. *Price Re. 1.*
- B. 1163. Junkseyon, East Coast.—Puket or Tonkah Harbour. By Commander A. deRichelieu, Siamese Navy, 1876. *Price Re. 1.*

GULF OF SIAM.

- ZZc. 1177. Siam Gulf, West Coast, Hilly Cape to Lacon Bight. Surveyed by Captain A. J. Loftus, Siamese Navy, 1872. *Price Re. 1.*
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- ZZc. 1180. Lacon Roads. Surveyed by Captain A. J. Loftus, Siamese Navy, 1871-73. *Price Re. 1.*

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- ZZa. 1181. Samuie Strait. Surveyed by Captain A. J. Loftus, Siamese Navy, 1871-72. *Price Rs. 1.*
- ZZa. 1182. Lingsuen Roads. Surveyed by Captain A. J. Loftus, Siamese Navy, 1871-72. *Price Rs. 1.*

SAILING DIRECTIONS, &c.

The Sailing Directory, Part I, India, Africa, and South America, with Charts. By Commander A. D. Taylor, I.N., F.R.A.S. Super-royal 8vo., cloth. *Illustrated. Price Rs. 16; packing and postage Rs. 1-12.*

Return of Wrecks and Casualties in Indian Waters for the year 1877, together with a Chart showing the positions in which they occurred. Prepared by R. C. Carrington, F.R.A.S., F.R.S.L., Registrar of Wrecks. *Price Rs. 2.*

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List of Light-houses and Light-vessels in British India (Suez to Singapore), corrected from official information. By R. C. Carrington, F.R.A.S., 1880. *Price Rs. 1.*

Spheroidal Tables, for every ten minutes of the quadrant, showing the length in feet of a degree, minute, and second of latitude and longitude; the corresponding number of statute miles in each degree of latitude; the number of minutes of latitude or nautic miles contained in a degree of longitude under each parallel of latitude; and the length, in cables, of a minute of longitude, corresponding to each nautic mile. Compression 7½. By R. C. Carrington, F.R.A.S., 1877. *Price Rs. 1.*

Glossary of French Terms adopted on French charts and maps and in sailing directions. By R. C. Carrington, F.R.A.S., Marine Survey of India, 1879. *Price 12 annas.*

Catalogue of Charts, Maps, Plans, &c., in the Marine Survey Department, Calcutta. Compiled by R. C. Carrington, Marine Survey of India, 1879. *Price 8 annas.*

HYDROGRAPHIC NOTICES.

Price four annas each.

- No.
1. Rangoon River. By Navigating Lieutenant F. W. Jarrad, R.N., 1876.
 2. Cancelled; superseded by Notice No. 8.
 3. Cancelled; superseded by Notice No. 18.
 4. Cancelled; superseded by Notice No. 23.
 5. Kyauk-phyou Harbour. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877.
 6. Salween (Maulmain) River. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1877.
 7. Approaches to Point de Galle Harbour. By Commander A. D. Taylor, I.N., 1877.
 8. Mergui Archipelago. Pages 7 to 10 of this Notice superseded by Notice No. 18.
 9. Indus Banks and Kurrahee. By Lieutenant A. W. Stiffe, R.N., and the Master Attendant of Kurrahee, 1877.
 10. Pamban (Paumbei) Pass. By Morris Chapman, I.N., 1878.
 11. Andaman Islands. By Navigating Lieutenant J. Tully, R.N., 1878.
 12. Jiddah Harbour. Red Sea. By Commander W. J. L. Wharton, R.N., H. M.'s Ship *Fawn*, 1878.
 13. Red Sea. Navigation, inshore passages, 1878.
 14. Red Sea, 1878.
 15. South Indian Ocean, Seychelle, Farquhar Islands, and Madagascar. By Commander W. J. L. Wharton, R.N., H. M.'s Ship *Shearwater* and *Fawn*, 1876-78.
 16. Torres Strait and New Guinea, South-East Coast. By Officers of H. M.'s ships employed on the Australian station, 1878.
 17. India, West Coast, Ratnagiri, Rajapur Bay, and Vizindurg. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1878.
 18. Coast of Siam, including Junkseyon and adjacent Islands. By Commander A. D. Taylor, I.N., and A. Jellison, Siamese Navy, 1879.

No.

19. Africa, East Coast, Pemba Island and adjacent coast. By Commander W. J. L. Wharton, R.N., H. M.'s Surveying Vessel *Fawn*, 1878.
20. India, West Coast, the coast from Kundari Island to Choul, and the harbours of Dabhol and Jaygad. By Navigating Lieutenant F. W. Jarrad, R.N., F.R.A.S., 1880.
21. Arabian Coast, Ras Matbakh, 1880.
22. Red Sea. Notes from various sources, 1880.
23. Coast of Orissa. False Point Harbour and approaches. By Navigating Lieutenant G. C. Hammond, R.N., and Commander A. D. Taylor, I.N., 1880.

NOTICES TO MARINERS.

Notices to Mariners issued during the year 1875. *Price one anna each.*

- No. 1. Fixed Light on Green Island, Hong-Kong, China.
- " 2. Malwan Rock, Malwan.
- " 3. Fixed White Light at Dwarka, Kattywar.
- " 4. Mooram Shullu Tive Island, and Devil's Point, Gulf of Mannar.
- " 5. (1) Fixed Light at Vizagapatam.
(2) Coral Shoal off Caltura, Ceylon.
(3) Rock off Barbaryn Island.
- " 6. Foundering of the Buoy Vessel *Mata Mata*, Rangoon.
- " 7. (1) Revolving Light near Achese Head, Malacca Strait.
(2) Auxiliary Light to above.

Notices to Mariners issued during the year 1876. *Price one anna each.*

- No. 1. Temporary discontinuance of Hope Island Light during repairs to Light-house column, Coromandel Coast.
- " 2. Exhibition of Hope Island Light, Coromandel Coast.
- " 3. Prohibited anchorage near the British Indian Sub-marine Telegraph Cable, Madras.
- " 4. (1) Pulo Brasse Auxiliary Light, Malacca Strait.
(2) Island between Pulo Nias and Sumatra.
- " 5. Vessels trading to Réunion, Indian Ocean.
- " 6. Replacement of the Buoy on the western edge of Dolphin Shoal, Chittagong Coast.
- " 7. China Baker Light, Martaban Gulf.
(2) Intended exhibition of Light on the Oyster Reef.
- " 8. Fixed White Light at Verawal.
- " 9. Buoyage of Kyauk-phyou, British Burma.
- " 10. Fixed White Light at Bet or Beyt (Gulf of Cutch), Kattywar.
- " 11. Fixed White Light at Porbandar, Kattywar.
- " 12. (1) Displacement of the Buoy in Narakel Roadstead, Cochin.
(2) Buoy marking the smooth-water anchorage to the southward of Alipoo (Aulapollay), Travancore.
- " 13. (1) Intended Light on Pulo Pisang, Malacca Strait.
(2) Sunken Reef in Siberoot Strait, Sumatra, West Coast.
- " 14. Deposit of stone mound at the end of the breakwater, Colombo, Ceylon.
- " 15. Period of exhibition of the *Blue* Light during the South-west monsoon, from the Eastern Channel Light-vessel at the entrance to River Hooghly.
- " 16. Rock near west end of Pulo Brasse.
- " 17. (1) Beacon on two fathom patch off Batticaloa Road, Ceylon.
(2) Suspension of Light at Vizagapatam.
- " 18. Direction for Kurrahee Harbour.
- " 19. Beacon on two fathom patch off Batticaloa Road, Ceylon.
- " 20. Fixed Light at Calingapatam Point, Coromandel Coast.

The following Notices to Mariners were issued during the year 1877. *Price one anna each.*

- No. 1. Alteration in Manora Point Light, Kurrahee.
- " 2. Dangers at Goa and Margao, Rondestenda.
- " 3. Existence of rocky patches, Bepore.
- " 4. Poorce Port limits, Orissa Coast.

- No. 6. Extension of the Hajamari Mouth of the River Indus.
- " 6. Red Lights at Port Victoria, Mahe, Seychelles.
- " 7. Light at Port Berberah, Gulf of Aden.
- " 8. Rock off Hingie Island, Bassin River.
- " 9. Rock off Pegu Coast.
- " 10. Coral Patch near Sultan Shoal, Singapore Strait.
- " 11. "Intermediate" Light-ship, entrance to River Hooghly.
- " 12. Position of Cochin Light-house.
- " 13. Position of Raleigh Rock, and additional beacons, Bombay.
- " 14. Buoy marking Gindurah Rock, Galle.
- " 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.
- " 16. Dangerous rocks in Forrest Strait, Mergui Archipelago, and Richelieu Rock off Kopah Inlet.
- " 17. Alteration in position of "Intermediate" Light-ship, entrance to River Hooghly.
- " 18. Destruction of the Krishna Shoal Light-house.
- " 19. Correct position of Santipilly Light-house.
- " 20. Anchorage Buoys in Madras Roadstead.
- " 21. Light-vessel near Krishna Shoal, Burma.
- " 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
- " 23. Alteration of position of Chittagong Lights.
- " 24. Night Signals shown by British Pilot Vessels in the English Channel.

Notices to Mariners issued during the year 1878. *Price one anna each.*

- No. 1. Position of Middle Ground, Bombay.
- " 2. Error in position of Krishna Shoal Light-vessel.
- " 3. New Lights in Sunda Strait, &c.
- " 4. Corrected position of Krishna Shoal Light-vessel.
- " 5. Alteration of colour of Chittagong beacons, and intended alteration in Dolphin Rock Light, Bombay.
- " 6. Alteration of Malwan Light.
- " 7. Kintoon Light-vessel. Yang-tse-Kiang.
- " 8. Burgess Rock off Hingie Island, Bassin River, Burma.
- " 9. Fairway Buoy at False Point, Orissa.
- " 10. (1) Intended Light and Fog Signal on Little Basses Rocks, Ceylon.
- " (2) Intended alteration in Great Basses Rocks Fog Signal.
- " 11. Corrected positions of Zebayir Islands, Jebel Zukur, and the Hanish Islands, Red Sea.
- " 12. Fog Signals and distinguishing marks for Light-vessels, River Hooghly.
- " 13. Exhibition of Light on Little Basses Rocks, Ceylon.
- " 14. Beacon on Choul Kadu Rock Bombay.
- " 15. Shoal near Tumb Island (Jazirat Tanb), Persian Gulf.
- " 16. Light at Batticaloa, Ceylon.
- " 17. Upper Gasper Light-vessel, entrance to river Hooghly.
- " 18. Red Lights on North Groin of Harbour Works, Madras.
- " 19. Reported Shoal, N.N. E. of Bahrain, Persian Gulf.
- " 20. Alteration of color of light at Kiang Strait, Strait of Malacca—Selangore—Malay Coast.
- " 21. Additional information concerning the reported Shoal, N.N. E. of Bahrain.
- " 22. Deposit of stone eastward of Harbour Works, Madras.
- " 23. Reported Shoal North-West of Cheduba Island.
- " 24. Exhibition of Blue Lights and Maroons at Krishna Shoal Light-vessel.
- " 25. Deposit of stone eastward of Harbour Works, Madras (additional information).
- " 26. Vessels prohibited from anchoring near the Submarine Telegraph Cable between Diamond Island and the Mainland.
- " 27. Intended exhibition of a Revolving Light at Vakalapudi, in the Godavery District.

Notices to Mariners issued during the year 1879. *Price one anna each.*

- No. 1. Permanent moorings for Eastern Channel Light-vessel, entrance to Hooghly River.
- " 2. Sunken danger in Mergui Archipelago.
- " 3. Revolving Light at Vakalapudi, in the Godavery District.

- No. 4. Intended alteration in False Point Light.
- " 5. Shifting of the entrances to Honore (Honavar) and Mangalore, on the Malabar Coast.
- " 6. Fixed Light at Hoji (Nowa Nugga) in the Gulf of Cutch.
- " 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
- " 8. Fixed Light at Gospanth-Point in the Gulf of Cambay.
- " 9. Wreck marking vessels.
- " 10. The alteration in the position and improvement of Pooree Port Light.
- " 11. Shoal Coral Ground in Strait of Banks.
- " 12. Delagoa Bay. Removal of Corkburn Light-vessel in bad weather.
- " 13. (1) Alteration in position of Beacon and Leading Lights—Burnett River Entrance, Australia.
- " (2) Fixed Light on Flap Top Islet—Pioneer River—Rocky-Islets.
- " (3) Revolving Light on Low Isles—Trinity Bay.
- " (4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
- " 14. Sunken dangers between Alguada Reef and Diamond Island—Bay of Bengal.
- " 15. Flashing White Light on Paysegar Point—Zealand.
- " 16. Dangerous rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
- " 17. Australia—South Coast—Gulf of St. Vincent—
- " (1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
- " (2) Buoys marking Battery Practice Range at Williams Town.
- " (3) Fixed and Flashing Light on North Reef.
- " 18. Longitude of the Time Ball, Calcutta, and of Sagar Light-house, River Hooghly.
- " 19. (1) Discontinuance of additional Light at Fourth Point, Sunda Strait, Java.
- " (2) Shoal in the Fairway to Batavia Road.
- " (3) Fixed Light on Meinder's Reef, Madura Strait.
- " 20. (1) Shoal ground westward of Durnford Point, South Coast of Africa.
- " (2) Distinguishing features marking the entrance to Tugela River.
- " (3) Ditto Entrance to Umhloti River.
- " 21. Buoys of Carwar Harbour (Sedashigar).
- " 22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
- " (2) Harbour Light at St. Pierre.
- " 23. Buoys off Carwar Harbour (Sedashigar).
- " 24. Buoys and Beacons, Zanzibar Harbour.
- " 25. Alteration of False Point Light, Coast of Orissa.
- " 26. Red Buoy marking smooth-water anchorage off Porcaud, Alleppey.
- " 27. Change in the anchorage limits of the Port of Madras.
- " 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
- " 29. Interval of intended exhibition of Blue Lights and Rockets at False Point Light-house.
- " 30. Replacing of the Buoys at the entrance to Cochin Harbour, and extinguishing of Narrakel Light.
- " 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
- " 32. Light at Batticaloa.
- " 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
- " 34. Light at Batticaloa.
- " 35. Replacing of the Buoys off Carwar Harbour (Sedashigar).
- " 36. Telegraph Buoy south of Aden.
- " 37. Black Buoy off Point Gurdeware (Godavery).
- " 38. Light at Batticaloa.
- " 39. Exhibition of a leading Light in Suez Bay.
- " 40. Madras Semaphore.
- " 41. Black Buoy off Point Gurdeware (Godavery).
- " 42. Madras Semaphore.
- " 43. Buoys at Calicut.

Notices to Mariners issued during the year 1880. *Price one anna each.*

- No. 1. Prohibited anchorage near the Telegraph Cable in Zanzibar Harbour.
- " 2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.
- " 3. Exhibition of the new Fixed Light at False Point.

- No. 4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.
- " 5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.
- " 6. Alteration of position and elevation of the Red Light at Cannanore.
- " 7. Discontinuance of the exhibition of Maroons from the Light-vessels of the Hooghly River.
- " 8. Fixed Light at Tolkeswar, Dabhol or Anjanvel.
- " 9. Lights at Port Ibrahim, Suez.
- " 10. Changes in the buoyage of the Port, Madras.
- * The above Rates are exclusive of Mounting, Colouring, Packing, and Postage.

A Manual of Tibetan, being a Guide to the Colloquial Speech of Tibet, in a series of Progressive Exercises, by Major T. H. LEWIS, F.R.G.S., of the Bengal Staff Corps, late Deputy Commissioner of Darjeeling. Price Rs. 6; postage 3 annas. Copies are to be had at the Office of the Director of Public Instruction.

Publications for Sale at the Bengal Secretariat Press.

Rules for the Guidance of Officers in the Administration of Wards and Attached Estates. Published by the authority of the Board of Revenue, Lower Provinces. Price Rs. 1; packing and postage 2 annas.

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Civil Suits, 1880. Published by the authority of the Board of Revenue, Lower Provinces. Price 2 annas; packing and postage 1 anna.

The Bengal Embankment Manual: containing an account of the action of the Government in dealing with Embankments and Water-courses since the Permanent Settlement; a discussion of the principles of the Act of 1873; a reprint of the Act itself, with notes and appendices describing the present condition of Embankments under State control in Bengal, and the chief controversies concerning them. By HENRY LELAND HARRISON, B.A., C.S., late Mathematical Junior Student of Christ Church, Oxford. Price, Rs. 2; with map, Rs. 2-4.

The Report of the Rent Law Commission, with the draft of a Bill to consolidate and amend the law of Landlord and Tenant in Bengal. Vols. I and II. Price Rs. 3-8; packing and postage 9 annas.

Annual Report on Colonial Emigration for 1878-79. Price 12 annas per copy; packing and postage 3 annas.

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Papers Regarding the Tea Industry in Bengal. Price, Rs. 3; postage, 3 annas.

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Report on the Internal Trade of Bengal for the year 1877-78. Published by the Government of Bengal. Price Rs. 3-8; postage 4 annas.

Report on the Internal Trade of Bengal for the year 1876-77. Published by the Government of Bengal. Price Rs. 6. Colored Map Rs. 2-8.

Report on the Cultivation of, and Trade in, Ganja in Bengal. By HEM CHANDER KERR, Deputy Collector on special duty. Price Rs. 1-8; postage 2 annas.

Report on the Cultivation of, and Trade in, Jute in Bengal, and on Indian Fibres available for the Manufacture of Paper; with Map. By HEM CHANDER KERR, Deputy Magistrate, on special duty. Price Rs. 8; postage 7 annas.

Report on the Food-grain Supply and Statistical Review of the Relief Operations in the distressed districts of Behar and Bengal during the Famine of 1873-74. By A. P. MACDONNELL, of the Bengal Civil Service. Price Rs. 3-8; postage 6 annas.

Prices of Food-grains, Firewood, and Salt in Bengal from 1866 to 1878, compiled in the Bengal Secretariat, Statistical Department. Price Rs. 2; packing and postage, 3 annas.

Report on the Census of Bengal, 1872. By H. BEVERLEY, Esq., C.S., Registrar-General of Bengal. Price Rs. 10; postage 9 annas.

Report on the Effects of Artificial Respiration, Intravenous Injection of Ammonia, and Administration of various Drugs, &c., in India and Australian Snake-poisoning; and the Physiological, Chemical, and Microscopical Nature of Snake-poisons. By the Commission appointed to investigate the subject. Price Rs. 3; postage 4 annas.

Memorandum on the Revenue History of Chittagong. By H. J. S. CORTON, Esq., Collector and Magistrate of Chittagong. Price Rs. 2-4; packing and postage 4 annas.

A Report on the District of Jessore: its Antiquities, its History, and its Commerce. (Second Edition, Revised and Corrected). By J. WESTLAND, Esq., C.S., late Magistrate and Collector of Jessore. Price Rs. 3; postage 3 annas.

The Bengal Administration Report for 1878-79. Price Rs. 6; packing and postage 8 annas.

The Bengal Administration Report for 1877-78. Price Rs. 4-8; postage 8 annas.

The Bengal Administration Report for 1876-77. Price Rs. 4-8; postage 6 annas.

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Map of Bengal, 1874-75; price, if taken with the Report, Rs. 1; separately, price Rs. 2; postage 2 annas.

The Bengal Administration Report for 1873-74. Price, Rs. 4; postage 5 annas.

The Bengal Administration Report for 1872-73. Price, Rs. 7-8; postage 10 annas.

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Report of the Vizagapatam and Backergunge Cyclones of October 1876. By J. ELIOT, Esq., M.A., Meteorological Reporter to the Government of Bengal. Price Rs. 2; postage, 4 annas.

The Winds of Northern India. By H. F. BLANFORD, Esq., Meteorological Reporter to Government. Price Rs. 1 per copy; postage 2 annas.



The Calcutta Gazette.

WEDNESDAY, DECEMBER 15, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situated in the district of Furrædpore will be put up to sale at the Furrædpore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287. B.S.

The purchasers will be subject to the following conditions of sale :—

Conditions of Sale.

1st.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchasers, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district map.	Names of Estates and Pergunnahs.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
224	2412	Kinglet-Kamalapur, pergunnah Tallihat ...	Rs. A. P. 11 1 2	Rs. A. P. 40 0 0	Rs. A. P. 80 0 0	The sale will take effect from 1st April 1879. Ditto ditto.
225	2416	Ditto ditto ditto ...	11 0 8	28 0 0	56 0 0	

KRISHNA CHUNDER DUTT, Depy. Collector in charge, for Collector.

Furrædpore Collectorate, the 26th July 1880.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situated in the district of Furrceepore will be put up to sale at the Furrceepore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287 B.S.

The purchasers will be subject to the following conditions of sale.

Conditions of Sale.

1. The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.
2. The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators, who have signed the schedule of assessment prepared by the revenue authorities.
3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount of bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of the sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS
			A. R. P.	Rs. A. P.	Rs. A. P.	
288	2703	Lakhandia, pergunnah Nasibnadi	9 0 17	12 0 0	24 0 0	The sale will take effect from 1st April 1881.
289	2795	Kismut Lakhandia, pergunnah Nasibnadi.	24 0 34	30 0 0	72 0 0	Ditto ditto.
290	2719	Kismut Bamanakella Lakhandia, pergunnah Kantanagar.	52 2 13	90 0 0	180 0 0	Ditto ditto.

Furrceepore Collectorate, the 3rd August 1880.

J. E. H. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Dacca will be put up to sale at the Dacca Collectorate on Wednesday, the 12th January 1881, corresponding with the 29th Pous 1287 B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

- 1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him subject to the revenue fixed in perpetuity.
- 2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.
- 3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
- 4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
225	5042	Howla Ramdev Poddar	2 0 7	4 0 0	8 0 0

Dacca Collector's Office, the 17th August 1880.

T. E. COXHEAD, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Furrceepore will be put up to sale at the Furrceepore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287, B.S.

The purchasers will be subject to the following conditions of sale.

Conditions of Sale.

- 1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.
- 2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.
- 3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
- 4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
244	5328	Taluk Rop Chandra Thakoor, kismut Dhopra, pergunnah Telidhali.	0 0 3	2 0 0	4 0 0

Furrceepore Collector's Office, the 12th November 1880.

C. F. MACKATH, Deputy Collector
for Offg. Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situate in the district of Furraddpore will be put up to sale at the Furraddpore Collectorate on the 28th December 1880, corresponding with the 14th Pous 1287 B. S.

The purchasers will be subject to the following conditions of sale.

Conditions of Sale.

1st.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.

2nd.—The sales to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and particulars.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
343	3772	Kumut Khamarjara, Zamrabad.	A. B. P. 1 1 36	Rs. A. P. 3 0 0	Rs. A. P. 3 0 0	The sale will take effect from 1st April 1879. Ditto.
343	3773	Ditto	0 1 12	1 0 0	2 0 0	

Furraddpore Collectorate, the

1880.

C. F. MAGRATH, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Furraddpore will be put up to public and unreserved sale at the Collector's office of that district on the 28th day of December 1880, answering to 14th Pous 1287, B. S., for arrears of revenue which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 25th June 1880.

Class I.—Permanently-settled Estates.

Number in townl.	Name of pergunnah and mahal.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is to be sold.
6004	Two pieces of new char Khagolia in char Modusunkur.	Shoelienundun Pal, Rashidhary Roy, and Tarnath Kundoo of Loojank.	Rs. A. P. 1,242 11 7	Rs. A. P. 268 1 11

Furraddpore Collectorate, the 3rd September 1880

J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the office of the Collector of that district, on Friday, the 7th January 1880, answering to 24th Pous 1287, B. S., for arrears of revenue, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 25th September 1880.

First Class Permanently-settled Estates.

Number of townl.	Name of mahal and pergunnah.	Names of proprietors.	Government revenue.	Amount of arrears for which the estate is to be sold.	REMARKS.
90	Zemindari, pergunnah Nasirganj, with Gajabata taluk.	Gobinda Chandra and Torak Chandra Chowdhuri and others.	Rs. A. P. 7,197 10 0	Rs. A. P. 151 5 0	
115	Taluk Newajali, Tuppe Ran Bhawal, hissa 5 annas 10 gundas 1 cowri 2 kranti.	Har Kishore Roy Chowdhuri and others.	1,501 12 5	140 2 5	
115	Ditto ditto, hissa 3 annas 6 gundas 2 cowris 1 kranti.	Kali Mohan Bai	641 5 7	.....
116	Hissa 3 annas of taluk Nowaj Ali, Tuppe ditto.	Biswa Nath Bhattacharjee and others.	2,688 15 0	136 5 0	
125	Zemindari, pergunnah Raidome	Devi Moya Debys Chowdhurani and others.	1,674 8 0	402 6 0	
2120	Hissa 13 annas 10 gundas of taluk Krishna Rai Rai Tuppe Hissard.	Har Kishore Adhikari and others.	1,554 8 0	139 0 0	
2120	Hissa 2 annas 10 gundas of ditto ditto	Ram Kishore Gangopadhye	250 13 0	.....
6240	Taluk Hure Krishna Chanda Kiemni Dangori separated under Act XI of 1859.	Tarai Nath Chanda, guardian of Issar Mani Dasia.	432 14 0	55 7 2	
4940	Ditto Kiemni Hissard, full estate	Krishna Chandra Chowdhuri	81 2 0	.....
6170	Hissa 3 annas 13 gundas 1 cowri 1 kranti, Jor Jang Chur, waman Agarpur and others, Tuppe Kulkhye, in pergunnah Hissardakhat.	Dulhavi Dasia and others.	172 14 0	3 0 0	
6170	Hissa 3 annas ditto	Jarat Tara Dasia	95 5 0	.....
6170	Ditto ditto	Har Kishore Adhikari	94 5 0	.....
6170	Ditto ditto	Shashi Kumar Ghose	94 5 0	.....
6170	Hissa 2 annas 13 gundas 1 cowri 1 kranti ditto.	Har Kishore Roy Chowdhuri	125 12 0	.....
6170	Hissa 2 annas ditto.	Naba Kishore, Ram Kishore, and Har Kishore Saha.	141 8 0	.....
6170	Hissa 13 gundas 1 cowri 1 kranti, ditto	Brajendra Kumar Chowdhuri	81 7 0	.....
<i>Second Class Temporarily-settled Estate.</i>					
6190	Char Behadurpur, pergunnah Allapalagh	Settled with Har Sundari Debys and others.	520 0 0	8 0 0	

C. F. MAGRATH, Covenanted Deputy Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Sarun will be put up to public and unreserved sale at the Collector's office of that district on Thursday, the 23rd December 1880, corresponding with 7th Pous 1288, F.S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of September 1880.

CLASS I.—Permanently-settled Estates.

Serial number.	Survey number.	Name of estate and pergunnah.	Name of proprietor.	Government revenue of the entire estate.	Government revenue of the shares which will be sold for arrears of revenue.	Arrears of revenue due from the estate.	REMARKS.
1	173	Mampore pattagi, pergunnah Andar.	Asmat Ali Haddad, oolah and others.	Rs. A. P. S. 618 7 4 0	312 9 6 0	3 4 7 0	The jumali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 375-13-10.
2	263	Arnoa, pergunnah Baul.	Udit Narain and others.	284 13 9 0	243 7 9 0	12 9 10 0	The jumali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 81-8-0.
3	314	Ekmar, pergunnah Baul.	Rhoop Narain Singh and others.	612 11 0 0	200 12 3 0	21 13 0 4	The jumali share of the estate will be sold, with the exception of nine shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 672-14-10.
4	577	Jhajhwa, pergunnah Baul.	Maokti Nath Persad, alias Monoo Babu.	533 5 4 0	573 5 4 0	2 11 5 0	The entire estate will be sold.
5	616	Koberpa Deoria, pergunnah Baul.	Syed Walaet Hossein and others. Revenue ... Malikana ...	1,001 13 0 0 811 7 5 0 180 4 7 0	1,001 13 0 0	0 4 1 0	Ditto ditto.
6	660	Kopa, pergunnah Baul.	Hur Persad and others.	1,001 13 0 0 967 0 3 0	580 3 4 0	0 13 5 0	The jumali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 390-12-10.
7	664	Kornea Kotwa Deoria, pergunnah Baul.	Barndeo Narain and others.	663 11 9 0	423 1 9 0	8 12 3 0	The jumali share of the estate will be sold, with the exception of four shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 360-10-0.
8	630	Rasulpore, pergunnah Baul.	Gujadher Persad Narain Singh and others.	1,390 0 0 0	777 13 7 0	3 0 10 0	The jumali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 378-3-5.
9	530	Ditto	Gopaldu Pandit...	1,390 0 0 0	498 0 0 0	6 16 0 0	The share of Gopaldu Pandit, separated under section 10, Act XI of 1859, will be sold, the sadder jumma of which is Rs. 480.
10	1006	Badrum, pergunnah Baul.	Jankiram and others.	1,100 5 4 0	1,100 4 11 0	7 2 7 0	The jumali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 9-0-0.
11	1068	Bangra Basmooli, pergunnah Baul.	Bhugwan Dutt and Durg Dutt.	1,214 14 11 0	1,214 14 11 0	2 12 0 9	The entire estate will be sold.
12	1267	Pochrukha Saungpore, pergunnah Baul.	Shao Bahal Singh and others.	546 8 6 0	447 8 14 0	12 1 3 0	The jumali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 121-2-1.
13	1446	Sankra Disapali, pergunnah Baul.	Narain Rai and others.	800 0 3 0	800 4 2 0	0 12 9 0	The jumali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 70-12-0.
14	1575	Bachagan, pergunnah Baul.	Hikmat Rai and others.	685 13 2 0	225 12 2 0	2 6 3 0	The entire estate will be sold.
15	1787	Saradipali Titik Chand, pergunnah Baul.	Ajodhya Tewary and others.	512 0 0 0	512 0 0 0	4 16 0 0	Ditto ditto.
16	1781	Bagar, pergunnah Baul.	Dilbar Narain and others.	1,004 9 3 0	1,004 9 3 0	8 13 2 0	Ditto ditto.
17	1826	Kousa Moostapore, pergunnah Chaurand.	Shank Asandolla, Bal-ee Mahiman, and others.	1,201 1 0 0	1,109 5 4 0	3 19 4 0	The jumali share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 92-11-7.
18	1826	Barpala, pergunnah Chaurand.	Moharaja Uday Narain Mul and others.	617 9 7 0	617 9 7 0	0 2 5 0	The entire estate will be sold.
19	2191	Shere, pergunnah Chaurand.	Ram Narain Singh.	609 9 2 0	509 9 2 0	0 0 7 0	Ditto ditto.
20	2290	Chaurand, pergunnah Goh.	Haribury Singh, Koonja Rai, &c.	621 5 4 0	285 3 8 0	0 14 11 0	The jumali share of the estate will be sold, with the exception of six shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 334-1-7.
21	2483	Mohote Sankurdi, pergunnah Goh.	Dookit Rai and others.	663 5 6 0	640 0 0 8	2 4 2 0	The jumali share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 635-4-4.
22	2605	Pindari, pergunnah Goh.	Bhargopalram, Narain Singh, and others.	1,431 11 0 0	508 1 4 0	16 10 11 0	The jumali share of the estate will be sold, with the exception of four shares separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 628-10-4.
23	2721	Rasauli, pergunnah Goh.	Goonjer Singh, Harpersad Singh, and others.	2,021 5 4 0	1,010 10 0 0	4 0 4 0	The jumali share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sadder jumma of which is Rs. 1,010-10-10.
24	2631	Ranna chuk, pergunnah Kustur.	Shank Walaet Hossein.	511 5 10 0	511 5 10 0	0 0 5 0	The entire estate will be sold.
25	2313	Annapali Moostapore, pergunnah Kustur.	Asandolla, Revenue ... Malikana ...	512 9 11 0 511 7 9 0 101 7 2 0	512 9 11 0	0 5 3 0	Ditto ditto.
26	2423	Sankurdi, pergunnah Kustur.	Moostapali Janki-Kumari.	512 9 11 0 750 13 10 0	750 13 10 0	0 1 9 0	Ditto ditto.
27	2606	Narain, pergunnah Narain.	Moostapali, Revenue ... Malikana ...	3,004 5 0 0 3,402 5 0 0 625 5 0 0	3,004 5 0 0	71 13 4 0	Ditto ditto.
28	2606	Ditto ditto	Burhumdeo Narain and others. Revenue ... Malikana ...	3,629 5 0 0 750 0 3 0 645 5 3 0 105 1 0 0	750 0 3 0	40 0 2 0	Ditto ditto.
29	2729	Koribala, pergunnah Pochrukha.	Ramamur Dutt and others.	710 0 3 0 695 3 11 0	695 3 11 0	2 3 5 0	Ditto ditto.

Sarun Collectorate, the 26th November 1880.

A. MacDONNELL, Officiating Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Thursday, the 30th of December 1880, corresponding with the 16th Pous, 1287 (B.S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th September 1880.

Class.	Number on the touji.	Names of mohals.	Names of proprietors.	Government revenue.	Arrears due.	REMARKS.
				Rs. A. P.	Rs. A. P.	
First class.	1448	Pergunnah Bazarommedpur, Barhat, Rajabarijan).	Muldu Mohan Kanda and others, share 8 as, 11 gds 2 kars and 10 lbs.	388 1 6	15 11 5	A separate account has been opened for this share. The jumma upon the entire estate is Rs. 944-5-7.
Ditto	1028	Pergunnah Mitin, Gorr Ramon Bannia, taluk Mahomed Shuli,	Afzanddin Mahomed Choudhuri and others.	19,187 10 8	1,947 11 1	The entire estate will be sold.
Ditto	3074	Tappa Baboli, Sillimabad, 4 anna.	Chandra Kanta Mookhopadhyay and others, share 12 gds 3 kars, 2 lbs, and 5 lbs.	72 15 5 Kist March " June " Sept.	14 1 8 8 8 6 10 13 2	A separate account has been opened for this share. It was sold up twice before, but as the purchasers on both occasions failed to make good the amount bid, it is going to be put up for sale again. The jumma upon the entire estate is Rs. 1,362-4-11.
Ditto	2893	Pergunnah Batardi, Kalikapur, share 2 as.	Durga Mani Choudhuran and others, share 1 anna.	1,577 6 8	411 6 4	The jumal 1 anna share, for which a separate account has been opened, will be put up for sale. The jumma upon the entire estate is Rs. 8,151-11-5.
Ditto	3235	Pergunnah Batardi, Kalikapur, share 2 as.	Obhaya Chandra Ray Choudhuri and others, share 1 anna 12 gds.	2,563 3 3	79 5 3	This jumal 1 anna 12 gds share, for which a separate account has been opened, will be put up for sale. The jumma upon the entire estate is Rs. 3,154-11-5.
Ditto	3396	Pergunnah Shalitanagar, share 8 as. 6 gds.	Kharat Chandra Ray and others, share 10 as 5 gds. of 5 as 6 gds. rendered into 10 as.	412 12 11	10 5 0	The jumal 10 as 5 gds will be put up to sale.
Ditto	3432	Pergunnah Shalitanagar, Taluk Radon Narayan Das.	Kali Prasad Das Choudhuri and others.	803 3 2	6 2 0	The entire estate will be put up to sale.
Ditto	3846	Pergunnah Sillimabad, share 12 gds.	Pradab Chandra Ray Choudhuri and others, share 2 gds. 10 lbs.	2,761 10 2	653 3 3	This 2 gds 10 lbs, for which a separate account has been opened, will be put up to sale. The jumma upon the entire estate is Rs. 3,665-5-5.
Ditto	5807	Mir Abdul Aziz Mirza Hosen Ali Taluq.	Mirza Ishtiaq Hosen and others, share 10 as 8 gds. 3 kars 5 kars, and 16 lbs.	4,316 0 24	242 3 11	This jumal share will be put up to sale. The jumma upon the entire estate is Rs. 3,504-12-7.
Ditto	6114	Pergunnah Bazarommedpur, Taluk Mahomed Shikdar.	Arumun Klia and others.	943 11 34	39 10 1	The entire estate will be put up to sale.

Backergunge Collectorate, the 16th November 1880.

D. J. MACPHERSON, Assistant Collector in charge.

NOTICE is hereby given, under sections 6, 13 and 14, Act XI of 1859, that the undermentioned estates in the district of 24-Pergunnahs will be put up to public and unreserved sale at the office of the Collector of that district on Monday, the 20th December 1880, corresponding to 16th Pous 1287, B.S., for arrears of revenue which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th September 1880.

CLASS 1.—Permanently-settled Estates.

Number in touji.	Name of estate and pergunnah.	Names of proprietors.	Government revenue of the estate.	Amount of arrears for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
618	Gundharbajore, pergunnah Kilibhi.	Mohendranath Rai Choudhuri and others as well as the manager on behalf of Mohendranath Grijanath Rai Choudhuri and others, minor under the Court of Wards.	1,231 4 4	250 7 10	The amount is due from 12 1/2 shares of the estate, respecting which separate account has been opened with Mohendranath Rai Choudhuri. For recovery of the arrears which remained unpaid on the 25th March last, the share was put up to sale on the 20th July 1880, but the highest offer not having been equal to the Government demand, the sale was stopped, and the other recorded shares were required to purchase the share. No one complied with the requisition. The entire estate is therefore advertised for sale, agreeably to section 14 of Act XI of 1859.
681	Turaff, Holeyapore, pergunnah Balia.	Ditto	605 1 6	22 2 3	The entire estate will be sold for recovery of the balance.
278	Turaff, Bangal-pouch, Hingul-ganga, pergunnah Bhoomadobe.	Ditto	980 11 0	92 4 6	Ditto ditto.
1040	Huat, Kelli, ghorah, alias Huat, h-tah, pergunnah Mahagorah.	Upendranath Sircar and others and Noit Mohan Sircar, minor under the Court of Wards.	3,500 0 0 Road Fund. 55 0 0	1,175 8 0	Ditto ditto.
2071	Mouash, Hail-shattah, pergunnah Ookrah.	Mohendranath Rai Choudhuri and others as well as the manager on behalf of Mohendranath Grijanath Rai Choudhuri and others, under the Court of Wards.	2,335 0 0 625 0 7 including police.	112 5 11	In this case as in the first mentioned, the balance is due from some shares of the estate. The shares consist of 12 1/2, which separate account has been opened in connection with Mohendranath Rai Choudhuri, and in the other 12 1/2 with Mohendranath Rai Choudhuri and others. These were put up to sale on the 20th July last for recovery of the balance, which relates to last day, the 25th March 1880, the highest amount bid having been less than the Government demand, the sale was stopped and the other recorded shares were required to buy the shares in arrears. No one, however, complied. The entire estate is therefore advertised for sale, agreeably to section 14 of Act XI of 1859.

24-Pergunnahs Collectorate, the 15th November 1880.

J. F. BRADLEY, for Offg. Collector.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Shahabad will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of December 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1880.

Class.	No. on List.	Name of mouzah with pergunnah.	Name of proprietors.	Government revenue.	Arrears due.	REMARKS.
				Rs. A. P.	Rs. A. P.	
1	21	Bokharapur, pergunnah Arrah.	Itishen Doyal Sinha, &c.	2,332 10 8	3 1 6	The entire estate, which is a permanently-settled one, will be sold for arrears of its revenue.
	267	Nirajpur, pergunnah Arrah.	Nourzay Behari, &c.	10,107 16 9	215 7 1	The estate is a permanently-settled one, with the exception of the shares specified below of proprietors with whom separate accounts have been opened under section 11, Act XI of 1859, and section 70, Act VII of 1874; the share of other proprietors, bearing a sudder jumma of Rs. 14,357-5-2 7/8, 12a. 12d., will be sold.
Exempted.						
			Ram Sahar	...	...	10 annas.
			Mohikampur	...	...	10 "
			Choudwa	...	...	2 "
			Sahjanpur	...	...	...
11	297	Rampur Bimawan, pergunnah Bahraich.	Shagwan Dass, &c.	1,011 11 0	2 8 0	The estate is a temporarily-settled one, and will be sold for arrears of its own revenue.
1	697	Udwar Chhetan-dehra, pergunnah Chowra.	Musammit Bibi, Kustantak Entama, wife of Mir Amman, &c. and others.	244 1 8	4 16 0	The entire estate will be sold. It is a permanently-settled estate.
1	1054	Amson, pergunnah Chhaur.	Durga Prasad, &c.	11,537 6 4	191 4 4	With the exception of shares specified below of proprietors with whom separate accounts have been opened under sections 10 and 11 of Act XI of 1859 and section 70 of Act VII of 1874, the 3 annas share of Jogumundil Dass, an applicant under the above Acts, and 16 annas of another proprietor, viz. 2 annas of Musammit Kuntal Kunwar, non-applicant, will be sold:—
To be sold.						
		Sudder jumma.	Arrears.			
		Rs. A. P. K. M.	Rs. A. P.			
		Three annas share of Jogumundil Dass, applicant...	1,635 3 9	Rs. 12 8		
		Other proprietors	6,035 2 2 1 11 5	193 7 7 1/2		
		Two annas share of Musammit Kuntal Kunwar, non-applicant	1,417 2 3 1/2	0 0 0 10k.		
To be exempted.						
Name of mouzah.		Share.	Sudder jumma.			
			Rs. A. P. K. M.			
Amson taluqa		5 a.	5,125 11 11 0 0			
Do. khas		2 a. 6 p.	123 0 1 0 0			
Dumra		3 a.	44 2 0 0 0			
Kharsonta		3 a.	48 0 8 0 0			
Kurharia		3 a.	50 0 0 0 0			
Kulhari		3 a.	51 0 5 0 0			
Jamra		3 a.	95 3 2 8 12			
Sikandarpur		3 a.	...			
Mehalaura		3 a.	...			
Mohara		3 a.	...			
Chauri		3 a.	...			
Ranaura		3 a.	...			
Benaria		3 a.	...			
To be exempted—contd.						
Name of mouzah.		Share.	Sudder jumma.			
			Rs. A. P. K. M.			
Soral Darhan		8 a.	24 0 0 0 0			
Gangapur		3 a.	8 1 7 2 10			
Shimshahi		2 a. 6 p.	21 15 4 0 12 1/2			
Buthia		4 "	68 12 0 10 0			
Baradhi		4 "	134 2 1 10 0			
Silari		3 a. 9 p.	39 0 0 0 12 1/2			
Sera Darhand		1 a.	8 0 0 0 0			
Pokhar		2 p. 10 k.	20 2 0 0 0			
Amson taluqa		2 a.	1,417 2 10 0 0			
Ranah		1 a. 12 k.	...			
Sikandarpur		1 a. 12 p.	35 12 1 0 0			
Mahabura		1 a. 12 p.	...			
Gangapur		1 a. 12 p.	...			
Karsapur		4 a. 8 p.	41 0 2 5 5			
Meharora		1 a.	...			
Amra		1 a.	131 9 7 5 12 1/2			
Sikandarpur		1 a.	...			
Darawan		4 a.	...			
1	1090	Idah, pergunnah Chhaur.	Ram Lal Sinha, &c.	566 0 0	49 10 0	Entire estate will be sold. It is a permanently-settled estate.
1	1467	Masani, pergunnah Chhaur.	Dakht Sinha, &c.	568 5 1/2	5 0 5	This estate is a permanently-settled one. Leaving the shares noted below of proprietors having separate accounts under section 11 of Act XI of 1859, the shares of other proprietors, bearing a sudder jumma of Rs. 511-15-11 12k., will be sold for arrears of revenue:—
			Malindou, Suran Sinha, &c., Tewaga	15 a.		
			Rahapur	15 "		
			Mushi	10 "		
1	1921	Sandanti Bihari, pergunnah Dinara.	Thakur Dayal Sinha, &c.	620 0 0	11 2 2	This estate is a permanently-settled one. Excepting the shares of other proprietors having separate accounts under section 10 of Act XI of 1859, the shares specified below of applicants and non-applicants will be sold:—
		Name of proprietors.	Sudder jumma.	Arrears due.		
		Englumath Pergoah Sinha, applicant under section 11 of Act XI of 1859	87 1 4 16	0 16 11 10		
		Thakur Dayal Sinha, &c., non-applicants	364 2 9 9	10 2 2 4		
				11 2 2 0		
2521	Sindhar, pergunnah Banar.	Deenath Sinha, &c.	201 1 1	4 8 2		
1	2545	Kuthi khas and Adampur attached to Kuthi, pergunnah Banar.	Dwarkanath	1,278 2 4	30 12 4	This estate is a permanently-settled one. Leaving the shares of proprietors having separate accounts, the shares of other proprietors, being 15 annas, and bearing a sudder jumma of Rs. 425-18, will be sold.
1	2577	Shardapur Mahadwar, pergunnah Bahra.	Rajkeshwar Sinha, &c.	2,023 7 0	1 14 4	This estate is a permanently-settled one. Only the share as noted below of Dwarkanath, an applicant having separate account, will be sold for arrears amounting to Rs. 63-15-10 according to wastoual.
1	437	Kuthi, pergunnah Banar.	Pragash Sinha, &c.	1,029 0 0	3 2 1	Entire estate will be sold. It is a permanently-settled estate.
					Ditto	Ditto.

NOTICE is hereby given, under section 5, Act XI of 1859, that the undermentioned estates in the district of Moorshedabad will be put up to public and unreserved sale at the Collector's office of that district on the 20th December 1880, corresponding with 6th Pous 1287, B.S., for arrears of revenue due on the 28th September 1880.

Serial number.	Class.	Number on toujl.	Name of mahal and pergunnah.	Names of Proprietors.	Sudder jumma.	REMARKS.
1	1st class	9	Kismit pergunnah Kustapur, Kustapur.	Sham Chaman Bhutta, Radhaballab Ray, Bhagabati Debta, Manager of Shobha Chaman Kanchapadma, Muzar, Nottakelly Debta, Ganga Sengupta Dasan, Pratap Chandra Das, Radha Chandra Sen, Prasanna Chandra Roy, Jovasta Adhikary, Khetro Nath Handapadhye, Suman Deb herself and mother, and guardian of Sham Lal Roy minor.	Rs. A. P. 8,074 3 0	Excluding 12 annas 10 gandas and 5 kuc share of the mahal for which separate accounts have been opened in the names of Shama Chaman Bhutta and others, the remaining 3 annas and 10 kav, bearing sudder jumma of Rs. 1,528-14-1 in the name of Radhaballab Ray, will be only sold.
2	Ditto	9	Ditto	Ditto	8,074 3 0	Excluding 11 annas 11 gandas and 7 kav share of the mahal for Bhutta and others, the remaining of Jomurab himself and mother.
3	Ditto	71	Kismit Debi Gangadha, pergunnah Gankor.	Gang Gopal Senkar, Padma Chandra Sarker, and Kanta Lal Ray.	2,056 15 8	Entire mahal will be sold.
4	Ditto	307	Kismit Jyapa, pergunnah Chittakhal.	Kazi Fakiruddin, Kazi Huseinuddin, Mansur Uddin of Kanchpur Jangal, Khokar, Apshamud, Anwar Hoss, Nossora Bibee, Moazzam Bibee, Mahommed Kasim, Jilal Rohman, Mahommed Bibee, Anwaruddin Bibee.	506 0 0	Ditto ditto.
5	Ditto	439	Kismit pergunnah Shumokkhal, pergunnah Shumokkhal.	Ganga Prasad Ray, Ganesha Lal Ray, Rajaram Ray, Datta Ray, Kanta Behar Chowdhury, Rashedin Chatterpady, Kanchanmoy Debta, Jovasta Debta, Gopabandhu, Bhaskar, and Shobha Chandra Chatterpady, Indra Chandra Chatterpady, Prankrishna Handapadhye, Prankrish Chatterpady, Rasta Pyari Debta, Pearu Bibee herself and guardian for Abdul Hakim and Hamid Ali, names Gadhara Mande and Sheikh Mahur Ali.	1,860 11 4	Of this mahal, excluding 5 annas 4 gandas and 3 kav share, for which separate accounts have been opened in the names of Natar Das Ray, Kanga Behari Chowdhury and Kanta Chandra Chatterpady, the remaining 10 annas and 15 gandas and 3 kav, bearing sudder jumma of Rs. 1,250-5-0 in the name of Ganesha Lal Ray, will be only sold.
6	Ditto	444	Kismit mouzah Syad Koolatish, pergunnah Panchasing.	M. A. Hossain, Ator Ajid, Anwar Javon Bibee, Syad Fazal Karim, Mahomed Syad Hossain, Syad Fozal Azam.	1,014 12 8	Entire mahal will be sold.
7	Ditto	533	Kismit pergunnah Wozzabad, pergunnah Wozzabad.	Ganesha Chandra Tewary, Nasser Chandra Paul Chowdhury, Jugal Chandra Patra, Lakshmi Moha Debta, Dwarka Nath Sen, Troy nakh Nath Roy, Faruk Chandra Bhattacharya, Patrick Chandra Bhattacharya, Ganesha Prasad Ray, Ganga Lal Ray, Ganga Moha Debta, and Rajendra Das Paul Chowdhury.	1,153 5 0	Of this mahal, excluding 1 anna 8 gandas 3 kav 5 tool share, for which separate accounts have been opened in the name of Troy nakh Nath Roy, the remaining 14 annas 16 gandas 2 kav and 15 tool, bearing sudder jumma of Rs. 1,095-5-1 in the name of Ganesha Chandra Tewary and others, will be only sold.
8	Ditto	2,151	Turrit Amam Gung, pergunnah Auladnagar.	Luddokant Dasan	Sudder jumma 1,004 3 2 Land fund to 10 8	Entire mahal will be sold.

Moorshedabad Collectorate, the 12th November 1880.

H. Mosley, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Bogra will be put up to public and unreserved sale at the Collector's office of that district, on the 10th day of January 1881, for arrears of revenue due on the 28th day of September 1880.

Toujoo number.	Name of mahal and pergunnah.	Names of proprietors.	Government revenue.	Amount of arrears for which the estate is to be sold.	REMARKS.
99-72	Debi Jangraled, pergunnah Pratapbaj, share 40. 1k. 134.	Tin Cowri Debta, Ashama Chandra Shaha, Fakaruddin, Ahmed Aftab, Rasta Raman Munde, Kabi Kesar Munde, Peyari Sanderi Dasha, Mornichul Dasha, guardian of Ganga Prasad Shaha and Muzari Moha Shaha, Barwari Lal Shaha, Mikunda Lal Saha Chaudhuri, Dwarka Saha, Bama Sanderi Dasha, guardian of Ganga Govinda Saha and Sri Govinda Saha, Raj Hossain Dasha, Mathura Nath Saha, Jovasta Sanderi Dasha, Mahommed Bibee Ahmed, official trustee of Benoit trustee Mr. Pooze, deceased, Chandra Nath Sanyal, Teoni Chandra, Timir Chandra and Bipoy Chandra Sanyal, Turfau Noss Bibi Chaudhuri and Tahura Noss Bibi Chaudhuri.	Rs. A. G. 2,251 2 10	Rs. A. G. 411 3 11	The other shares of the estate which are not liable to sale on account of separate accounts having been opened at them under section 20 of Act VII (B.C.) of 1870 are shown below:-
			Names of proprietors.		Share.
			As G. E. K. F.		Rs. A. P.
			1. Kedar Nath, Durga Nath, and Raj Kumar Pakraseo		1 19 3 3 10
			2. Sri Nati Bishnu and Mohommed Kilmakar, guardian of Sri. A. Mithram Hossain Chaudhuri		3 10 0 0 5
			3. Syntari Jovastunnessa Bibi Chaudhuri (Wastawall)		0 15 3 0 0
			4. Sarda Prasad Pakraseo		0 00 2 3 0
			5. Girish and Bopin Chandra Shaha		0 15 1 1 11
			6. Jangal Nayi Dasha Chaudhuri		3 1 0 0 02

Bogra Collectorate, the 23rd November 1880.

D. W. M. TESSRO, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1850, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale at the Collector's office of that district on Monday, the 10th January 1891, corresponding with Bengali 27th Pous of 1287, and with amli 28th Pous of 1288, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1880.

Number of register A	Number of tolgas	Names of mohals and pergunnahs	Names of proprietors.	Sudder jamma.	Arrears.	
26	54	Mohal Ahilpara, pergunnah Bongaipoore.	Equal share of Srimotya Jamsuna Moni Das, mother and guardian of Subodip Choudhary, Giris Chandra Pal, Jagadish Das, wife of Sridin Nath Bhuiya, Srimoti Gurpa Sandip Debi, mother and guardian of Jagadip Chakravarti (Chakravarti minor), and Mohendra Nath Chakravarti, will be sold for arrears of Government revenue.	Rs. A. P. 749 1 8	Rs. A. P. 6 14 10	
		Exclusive of the share of Madhu Sudan Masanta, which has separate account and which will not be sold		448 15 0		
199	87	Mohal Bahar Pata alias Barchakhi, pergunnah Keshi-pore.	Bhogendra Mohun and Hari Mohun Jana	1,190 15 2 534 4 6	20 12 2	
242	151	Mohal Hatla, pergunnah Subong.	Equal share of Lal Chand Hazra and Kain Chand Hazra, Srimoti Nohendurani Das, mother and guardian of Sati Bhuvan Hazra minor, Prasad Man Patra, Upendra Nath and Kuntala Charan Pal, and Balaram Mahto, which will be sold for arrears of Government revenue.	159 11 8	4 10 4	
		Exclusive of the share of Anandini Pal, which has separate account and which will not be sold	Rs. A. P. 186 4 2	615 9 10		
		Exclusive of the share of Lal Chand and Kain Chand Hazra and Srimoti Nohendurani Das, mother and guardian of Sati Bhuvan Hazra minor, which has separate account and which will not be sold	390 3 8 158 12 0	775 16 3		
		Exclusive of the share of Balaram Mahto which has separate account and which will not be sold	416 5 10			
412	221	Mohal Barchakhi, pergunnah Barchakhi.	Equal share of Haraprasad Chakravarti, Jnanadan Moite, Khyrat Ali, Ram Chandra Choudhary, Madhusudan Moite, Paril Mani Das, Srimoti Gurpa Moni, Nohendurani, Babaram Ashraya, Jhureswar Bera, Allex. Jagan Moite, Subodip Chandra Das Jamsun and brother and guardian of Sati Chandra Ray minor, Hori Nath Satpati, Srimoti Ramkha Moite, Madhusudan Ray, Bhoban Chandra Bondopadhyay, Akhoyram and Madhusudan Jana, Thakurdas and Madhab Chandra Pal, Kheira Mohun, Lal Mohun, and Mohendra Nath Pal, Nohin Chandra and Aron Chandra Choudhary, Jagan Moite and Juddhar Das, Indranilram Mondal, Nilmoni Mondal, Kreshtyram and Madhusudan Atta, Jagannath and Juddhar Das, Joy Naray Das, Kacha Mohun Mahto, Dwarka Nath and Gopa Nath Mahto, Madha Nath Mahto, Srimoti Adarmoni Debi, Raghu Nath and Hira Nath Das, Bahadur Mohapatra, Srimoti Kewari Moite, Srimoti Adarmoni Moite, Srimoti Ananda Moite, Srimoti Jagannath, wife of Sati Chandra Das, Srimoti Mahaling, wife of Sati Naray Mahto, and brother and guardian of Sati Nath and Mohan Nath Mahto, Srimoti Shakti Chandra Das, Srimoti Ananda Das, Srimoti Parth Das, Bhagwan Moite, Dwarka Nath, Ram Chandra Kama, and Jagendra Kumar Kama under the Court of Wards, and Lal Mohun, Kewari Mohun and Panch Mohun Mahto, will be sold for arrears of Government revenue.	10,150 13 1	73 0 0	
414	273	Mohal Barchakhi, pergunnah Barchakhi.	Equal share of Lal Chand Mahto, Haraprasad Bera, Rajib Bhuiya, Katan Moite, wife of Mohan Nath Roy, Anandram Moite, Babaram Bhuiya, Dwarka Nath and Mohan Mohun Masanta, Jaganmoni Das, Ramasagar Bhuiya, Subodip Chandra Masanta minor, Durga Naray Masanta, Jaganmoni Moite, mother and guardian of Mohananda Masanta minor, Madan Chandra Choudhary, Nohin Chandra and Aron Chandra Choudhary, Nandagopal and Parashandha Choudhary, Sati Chandra Choudhary, Srimoti Adarmoni Debi, Raghu Nath and Sitapati Das, Bahadur Mohapatra, Srimoti Kewari Moite, Mohan Mohun Mahto, Bhagwan Moite, Srimoti Mohan Keshi Das, Ram Gounda Debi, Srimoti Nitay Moite, Giris Chandra Bera and Srimoti Basanti Das, will be sold for arrears of Government revenue.	499 15 0	6 11 6	
		Exclusive of the share of Golak Chandra Masanta, which has separate account, and which will not be sold	Rs. A. P. 60 1 0			
		Exclusive of the share of Srimoti Khatoli Das, mother and guardian of Tulsi-prasad, Bihoprasad and Sati Choudhary minor, and Subimal Vekat, which has separate account, and which will not be sold	441 1 11			
		Exclusive of the share of Durga Naray and Golak Chandra Masanta, Jaganmoni Moite, and Basu Moite, which has separate account and which will not be sold	201 0 0			
		Exclusive of the share of Jagannath Mahto, which has separate account, and which will not be sold	120 6 0			
		Exclusive of the share of Prangulind Nag, which has separate account, and which will not be sold	102 8 0			
		Exclusive of the share of Suboprasad Vargo, which has separate account, and which will not be sold	130 6 6			
		Exclusive of the share of Dinotondhu Sandi himself and guardian of Subodip Chandra Kandi minor, which has separate account, and which will not be sold	63 1 0	1,433 7 4		
416	317	Mohal Barchakhi, pergunnah Barchakhi.	Equal share of Kedarnath, Ramnath Surendranath, Durga Nath Bhattacharjee, Sital Naray Moite, Datarathi Ramchandra and Raj Mohun Patra, Ram Chandra Bondopadhyay, Bhogendra and Kuntala Das, will be sold for arrears of Government revenue.	1,432 7 4 1,438 10 0	13 2 2	
		Exclusive of the share of Ramchandra Nohar, manager of the estate of Radhakrishna minor, under Court of Wards, which has separate account, and which will not be sold	183 13 6			
418	336	Mohal Chak Pata, pergunnah Jukrapur.	Gopinath Mohapatra, brother and guardian of Mohan Nath and Ajodhya Nath Mohapatra, minor, Madhusudan Masanta and Gobinda Prasad Mohapatra	1,200 5 5 833 7 4	9 10 2	
419	349	Mohal Durga, pergunnah Keshi-pore.	Srinath Chandra Kandi and Srimoti Basanti Das	1,156 8 3	60 1 0	
4117	615	Mohal Gounda, pergunnah Keshi-pore.	Chandrabhakar Roy	8,196 0 1	67 6 5	
4118	617	Mohal Gounda, pergunnah Keshi-pore.	The joint share of Srimoti Sornomon Das, wife of late Bungee Dhar Mohapatra, Srimoti Prasenki Das, Sati Chandra Jagadip and Ramchandra Das, Raghu Nath Vekat and Golak Nath Das Bora, guardian and executor of Golak Nath Das Bera, Jagadip Nath Das Bera and Hira Bhary Das Bera, will be sold for arrears of Government revenue.	601 0 4	2 1 4	
		Exclusive of the share of Raghubar and Bhagbat Mohapatra, Srimoti Josoda Das, wife of late Sornomon Mohapatra and Mohan Chandra Mohapatra himself, and by their guardian, Ramchandra Mohapatra minor, which has separate account and which will not be sold	602 1 0 1,245 4 1			
4171	620	Gounda, pergunnah Barchakhi.	Indra Nath, Upendra Nath, Gopendra Nath and Pary Mohun Masanta, Kanch Chandra Pal, Sati Chandra Panja, Srimoti Kanglesta Das, Srimoti Alaksh	855 7 2	1 0 7	
4172	621	Gounda, pergunnah Barchakhi.	Equal share of Kishor Chandra Bondopadhyay will be sold for arrears of Government revenue.	2,300 3 11	37 14 0	
		Exclusive of the share of Mohendra Nath, Debendra Nath, Jagendra Nath and Upendra Nath Das, which has separate account, and which will not be sold	831 3 6			
4173	737	Harpore, pergunnah Barchakhi.	The joint share of Hariprasad Debi, which has separate account, and which will not be sold	1,197 7 4 6,384 12 2		

Number of register A.	Number of townies.	Name of estate and person(s).	Names of proprietors.	Bedder jumma.	Amount.
				Rs. a. p.	Rs. a. p.
1870	893	Kashba, pergunnah Bagrahour.	The share of Ananda Moh Dobi, which has separate account, and which will be sold for arrears of Government revenue.	3,384 12 1	4 7 0
		Naran and Ajudhya Nath Pahari, Rih Sarna Kar, Lakshminar Kar and Sateyasad Kar Mohapatra Ramprasad Nath, Bishab Charan, Adaita Charan, Rudraprasad, Gourhari, and Gaidhar Das, Madhab Chandra and Srinath Chandra Maiti, Srimoty Lakshmi Dobi, mother and guardian of Ramprasad and Prasanna Kumar Kar Mohapatra, Sripotya Bhagwati Dobi.	Chitra Muni Kar Mohapatra, Alladon Dobi, wife of late Rudra Prasad Kar Mohapatra, Durga Prasad, Upendra Nath, Durga Prasad, Ganga Naran, Sarup Kar, Sateyasad Kar, Lakshminar Kar and Sateyasad Kar Mohapatra Ramprasad Nath, Bishab Charan, Adaita Charan, Rudraprasad, Gourhari, and Gaidhar Das, Madhab Chandra and Srinath Chandra Maiti, Srimoty Lakshmi Dobi, mother and guardian of Ramprasad and Prasanna Kumar Kar Mohapatra, Sripotya Bhagwati Dobi.	856 11 7	8 0 1
1882	965	Mouktagwar, pergunnah Kusajura.	Srinath, Barendra Chandra, Jagannath Chandra, Hara Kumar, Khatra Kumar and Ananda Kumar Dhol, Narayan and Raghu Nath Dey Poddar and Dharendra Chandra Dhol.	1,138 0 1	1 2 7
1906	1080	Moudhar, pergunnah Mayachour.	Srimoti Soudamini Dasi and Basi Naran Maiti.	627 11 1	48 13 3
1971	805	Mukrampur, pergunnah Datarpur.	Hareesh Lal Yakat and Srimoti Abhaya Soudari Dasi.	1,346 0 0	0 0 3
2007	1097	Nankar Bahadur, pergunnah Midnapore, &c.	Joint share of Ram Naran and Orthal Naran Bora, Boprasad, Naran Prasad, Ganga Mohan, and Bakentha Nara Dey, Bannanah Charan Maiti, Hariachandra Dasi, Srimoti Chitra Moh Dasi, Joon Chandra Nandi, Srimoti Prasanna Moh Dasi, Gaidhar Das, Kanchan Das and Siddi Nazir Ali Khan, will be sold for arrears of Government revenue.	1,772 6 0	90 10 3
		Exclusive of the share of Srinath Charan Nandi, which has separate account, and which will not be sold.		Rs. a. p.	
		Exclusive of the share of Jannigoy Mudi, which has separate account, and which will not be sold.		381 0 0	
		Exclusive of the share of Chandra Mohan Sen, which has separate account, and which will not be sold.		180 8 0	
		Exclusive of the share of Jagabandha Pal, which has separate account, and which will not be sold.		61 5 0	
		Exclusive of the share of Jagabandha Pal, which has separate account, and which will not be sold.		142 0 2	
		Exclusive of the share of Ramnidi Kunin, which has separate account, and which will not be sold.		107 1 0	
		Exclusive of the share of Bokentha Nath Kundu, which has separate account, and which will not be sold.		151 0 2	
		Exclusive of the share of Madanogopal Masanta, which has separate account, and which will not be sold.		32 0 0	
		Exclusive of the share of Prithubaran Masanta, which has separate account, and which will not be sold.		116 8 10	
		Exclusive of the share of Gobak Chandra Masanta, which has separate account, and which will not be sold.		416 0 11	
		Exclusive of the share of Dwarika Nath, and Barpo Naran Masanta, Srimoti Jannigoy Mudi Dasi, mother and guardian of Soudamini Masanta minor, and Srimoti Bhagwati Dasi, mother and guardian of Nalodip Chandra Masanta, which has separate account, and which will not be sold.		415 11 0	
		Exclusive of the share of Gopnath Masanta, which has separate account, and which will not be sold.		120 3 11	
		Exclusive of the share of Gopnath Masanta, which has separate account, and which will not be sold.		54 6 9	
		Exclusive of the share of Mohendra Nath Masanta, which has separate account, and which will not be sold.		110 8 6	
		Exclusive of the share of Srimoti Sateyasa Dasi, which has separate account, and which will not be sold.		123 11 9	
		Exclusive of the share of Parua Nanda Kundu, which has separate account, and which will not be sold.		113 3 3	
		Exclusive of the share of Dikras Dasi, which has separate account, and which will not be sold.		72 0 3	
		Exclusive of the share of Nohan Chandra Nag, which has separate account, and which will not be sold.		473 5 0	
		Exclusive of the share of Srimoti Kastabani Dasi, mother of Ashutosh Ghose minor, and Srimoti Bhagwati Dasi, which has separate account, and which will not be sold.		909 2 2	
		Exclusive of the share of Mangla Dasi, which has separate account, and which will not be sold.		61 5 4	
		Exclusive of the share of Srimoti Haripriya Dobi, mother of Sridhar Bondopadhyay, which has separate account, and which will not be sold.		105 12 0	
		Exclusive of the share of Srimoti Chandra Muni Dasi, mother of Dabondha Das and others, and wife of Ram Nath Das, which has separate account, and which will not be sold.		41 4 10	
		Exclusive of the share of Srimoti Koolamoni Dasi, wife of Abay Charan Bhowa, which has separate account, and which will not be sold.		11 13 9	
		Exclusive of the share of Babu Anandlal Roy, father of B. M. Marat Lal Roy, which has separate account, and which will not be sold.		269 7 2	
		Exclusive of the share of Srimoti Bechan Muni Dasi, which has separate account, and which will not be sold.		63 11 11	
		Exclusive of the share of Umacharn Ghose, which has separate account, and which will not be sold.		21 6 10	
		Exclusive of the share of Kish Mohan Mitra, Mohendra Naran, and Gobind Naran Dey, which has separate account, and which will not be sold.		175 7 3	
		Exclusive of the share of Alka Naran Bondopadhyay, and Srimoti Annapurna Dobi, mother of Amrita, Masanta, Paiti, and Prantathal Bondopadhyay, which has separate account, and which will not be sold.		530 10 7	
		Exclusive of the share of Srinath Sitaboni Dasi, which has separate account, and which will not be sold.		11 4 0	
		Exclusive of the share of Panchoyan, and Bhagaban Chandra Roy, Srimoti Soudamini Dasi, Haradhan, and Kesabhi Ghose, Kishu Chandra, Ram Chandra Roy, and Srimoti Soudamini Dasi, which has separate account, and which will not be sold.		115 0 2	
		Exclusive of the share of Syed Mahomed Hussain, which has separate account, and which will not be sold.		205 14 3	
		Exclusive of the share of Srimoty Hara Soudari Dasi, which has separate account, and which will not be sold.		20 0 10	
		Exclusive of the share of Ganga Govinda Das, Kishabashi Dasi, wife of Ganga Govinda Das, Soudamini Lal, wife of Ramkumar Bora, Srimoti Panthasunderi Dasi, wife of Vaja Govinda Das, which has separate account, and which will not be sold.		263 7 4	
		Exclusive of the share of Basi Naran and Uday Dasi, which has separate account, and which will not be sold.		124 0 9	
		Exclusive of the share of Rajibachan Das Mohapatra, which has separate account, and which will not be sold.		32 4 5	
		Exclusive of the share of Gouta Charan Pradham, which has separate account, and which will not be sold.		181 1 3	
		Exclusive of the share of Umesh Charan Bondopadhyay, which has separate account, and which will not be sold.		208 8 10	
		Exclusive of the share of Umprasad Roy Mohanoy himself and guardian of Narayandas, H. Chandra, and Kanchan Roy minor, which has separate account, and which will not be sold.		310 4 11	
		Exclusive of the share of Srimoty Nabinkah Dobi, which has separate account, and which will not be sold.		333 12 0	
		Total		7,230 11 11	0,002 1 11
2453	1500	Relaria, pergunnah Midnapore.	Chandi Charan Maiti and Dinobandha Nandi himself and guardian of Nebodip Chandi Nandi minor, and Jonardon Das.	555 11 8	1 1 4
2514	1501	Pinnolia, pergunnah Midnapore.	Anandlal Roy, Srimoty Bhagwati Maiti, adoptive mother and guardian of Upendralal Roy and Srimoty Sateyasa Vana.	1,070 0 0	27 15 9
2701	1403	Tuglaky, pergunnah Kanchipur.	Naran Das Mohimdar and Dignabhar Singh Adatta Chandra Pauls, the last two are the vortipotes of Lakhi Jourdangin Fakar.	625 0 0	44 4 8

NOTICE is hereby given, under section 8, Act XI of 1859, that the undermentioned estates in the district of Nuddea will be put up to public and unreserved sale at the Collector's office of that district on the 18th day of January 1881, corresponding with Magh 6th of 1387, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of September 1880.

CLASS I.—*Permanently-settled Estates.*

No.	Name of estate and proprietor.	Name of the recorded proprietors.	Amount of sudder jumma.	Amount of arrears due.	Remarks.
18	Tamul Andul-barua, per-gumrah Rajpur.	W. George Annals, general manager, on behalf of Messrs Maurice Fitzgerald Sanders, Thomas David King Watts, John Philip Thomas, and William Sheriff, Gopal Mohun Das, Nabin Chandra Bhandari, Padmay, Sarna Moyi Das, Chitta Kishor Banerjee, Srikantha Mukherjee, and Tinkur Gupta.	Rs. A. P. 3,000 0 0	Rs. A. P. 110 0 0	Two annas share belonging to Chitta Kishor Bhandary, bearing sudder jumma Rs. 931-3-1, on account of which a separate account has been opened in No. 143 will be sold for arrears due.
34	Mohal Bhaur-pore, per-gumrah Rajpur.	Datta Chandra Chowdhuri, Bragosa Dutt, Nabin Chandra Sen, Datto Chandra Chatterjaya.	614 4 8 Police. 6 10 8	71 3 5	Seven annas four gundas share belonging to Nabin Chandra Sen, bearing sudder jumma Rs. 278-4-4 and police Rs. 3, on account of which a separate account has been opened in No. 34-1 will be sold for recovery of the arrears of revenue.
11	Beli Chandri, per-gumrah Rajpur.	Kay Laksho Das, mother and guardian of Surash Chandra, Surat Chandra, Akher Chandra, Satish Chandra Mallick, Chandra Mallick himself, Anath Nath Pal, Kusman Nasa Baboo, Radhamany Day Chowdhury, Surendranath Pal Chowdhury, Agendra Nath Jogesh Chandra Pal Chowdhury, Modhu Motter Dasgupta, guardian on behalf of Satish Chandra alias Pandita Pal Chowdhury, Surendra Nath Pal Chowdhury, and Silse Mohan Das a guardian on behalf of Surendra Nath Pal Chowdhury, Harindra Nath Pal Chowdhury, Hemendra Nath, and Harendra Nath Pal Chowdhury.	10,250 2 8 Police. 120 2 4	4 7 5	Eight annas share of the estate belonging to Kay Laksho Das, mother and guardian of Surash Chandra, Surat Chandra, Akhey Chandra and Satish Chandra Mallick, others, and Chandra Mallick himself, Anath Nath Del, Kusmonnisa Bibee and Radhamany Day Chowdhury, bearing sudder jumma Rs. 1,123-1-4, and police Rs. 61-0-2, will be sold for recovery of the arrears due. The remaining eight annas share belonging to Surendra Nath Pal Chowdhury and others, for which a separate account has been opened, will be exempted from sale.
30	Gurnahpore, per-gumrah Rajpur.	Ateep Bibee, Narambuke Nankar, Ali Nankar, Dhan Bibee, Tarabai Chowdhuri, Ganin Nasa Bibee, Kabi Charan Bhandopadhyay, Woodley Chandra, Nil Komal Bhattacharya, executor on behalf of Parina Chandra Bhattacharya (deceased), Abur Chandra Kaba, Ram Govil Naha, J. K. Sheriff, manager on behalf of George Macdonald, A. K. Sheriff, W. Sheriff, Sachin Shikhar Adhikari, Nil Rupa Adhikari, Mojibar Bibee, Halobina Bibee, Emad Ali Chowdhuri, himself and guardian on behalf of Gulzar Ali, and Chhabrali Chowdhuri.	3,210 4 6 Police. 0 0 10	0 0 10	Fourteen annas eight gundas one kowri two dandies and two and half job of the estate will be sold for recovery of the arrears due, and one anna eleven gundas two kowries one krani two job share belonging to Mrs. A. K. Sheriff herself, and manager on behalf of J. K. Sheriff and W. Sheriff and T. Neethore, J. J. Philip, Attorneys of estate of George Macdonald, bearing sudder jumma Rs. 317-11-9, on account of which separate account has been opened, will be exempted from sale.
32	Joyপুর, per-gumrah Joy-pore.	Hanjian Bibee, Ambika Chowdhuri, himself and manager and trustee on behalf of Cosmines Nasa Bibee, Tarabali Chowdhuri, Rohomen Nima Bibee, Sonon Nasa Bibee, Emad Ali Chowdhuri, Suberali Chowdhuri, and Asker Bibee.	2,400 4 7 Police. 7 15 10	7 15 10	The share belonging to Gopalmoni Deesa, Ramasesar Mukhopadhyay himself, and on behalf of Omocsar Jagassar, Amritnagar and Ramasesar Mukhopadhyay, bearing sudder jumma of Rs. 1,481-2-1, and police Rs. 16-12-4, will be sold for recovery of arrears of revenue. The twelve annas and sixteen gundas share belonging to Mohendra Nath Rai Chowdhuri and others, hearing sudder jumma of Rs. 5,254-3-3, and police Rs. 47-2-6, on account of which a separate account has been opened, will be exempted from sale.
26	Ditto	Ditto	7,400 5 7 Police. 4 3 3	261 3 3	The share belonging to Mohendra Nath Rai Chowdhuri, amounting to one anna twelve gunas, bearing sudder jumma of Rs. 1,740-10-5 and police Rs. 8-6-4, on account of which separate account has been opened in No. 234-8, will be sold for recovery of the arrears.
23	Ditto	Ditto	7,400 5 7 Police. 4 3 3	261 3 3	One anna twelve gundas share belonging to Parbat Nath Rai Chowdhuri, bearing sudder jumma of Rs. 740-10-5 and police Rs. 8-6-4, on account of which separate account has been opened in No. 234-3, will be sold for recovery of the arrears.
24	Ditto	Ditto	7,400 5 7 Police. 4 3 3	261 3 3	One anna twelve gundas share of the estate belonging to Narendra Nath Rai Chowdhuri, Anarendra Nath Rai Chowdhuri, and Hoho Tarni on account of which separate account has been opened in No. 234-4, will also be sold for arrears of revenue.
33	Maj-Buda per-gumrah Rajpur.	Deba Nath, Botiya Nath Mukhopadhyay, Akbar Kumar Debes, Dana Nath and Botiya Chandra Mukhopadhyay, Komo Din Debes, mother and guardian of Gouri Har Mukhopadhyay, minor Hari Sundry Debes, Akhey Kumar Mukhopadhyay, themselves and Prampa Moyi Debes, mother and guardian of Jibon Kisto, Behendra Nath Mukhopadhyay, minors, Bhagirathi Sudendras Chandra, and Harat Chandra Brown, minor, Jagat Chandra, Hindrabhan Chandra, Seth Birmo, Kalpa Chandra Boudhopadhyay, Khettor Pa, and Kalpa Chandra and Khettor Pa, and Tara Pado Bandyopadhyay, minors and Chitta Kishor Bandyopadhyay.	2,961 5 3 Police. 2,561 5 3	90 0 1	One anna seven gundas two cowries share of the estate belonging to Chitta Kishor Bhandary, bearing sudder jumma of Rs. 263-10-2, on account of which a separate account was opened in No. 33-3, will be sold for recovery of arrears of revenue.
34	Ditto	Ditto	2,561 5 3 Police. 2,561 5 3	80 0 1	Dasi, mother and guardian of Seleb Chandra Kunja Lal Mukhopadhyay, Peery Nath, Holloh Pal Bandyopadhyay, executor on behalf of Kali Singh, bearing sudder jumma of Rs. 245-10-2 will be sold for the recovery of the arrears of revenue.
43	Poorpur, per-gumrah Mon-sibpur.	Appharjan Nasa Bibee, Kaid Andul Maseet, Abdul Kader, Autmat Jahana Bibee, Ajigun Nasa, Womona Nasa, Jahorn Nasa and Tamal Das, Seta Bibee, Manishi Mahfuddin, Gunga Dhat Kut Bahat, on behalf of Chandra Bikes Tagore and others, Siza Gopal Chuttopadhyay, Har Nath Chuttopadhyay, Anantlal Jengdha Chandra, Arjun Chandra, Fura Chandra, Madhusudan Han, Nath Chuttopadhyay, Surendra Nath Rai, Nasa Chandra Chowdhuri, Faroda Prasad Chowdhuri, himself and guardian on behalf of Behari Lal, Hemant Lal, Luty Chandra, Premdas Chandra, Gerja Kant, Sarng Kant Chowdhuri and Kai Das Chowdhuri, himself and guardian on behalf of Haro Chandra Chowdhuri, Kadar Nath Bano, Ben Kumar Chowdhuri, Jogendiah Chowdhuri, Daya Mozo Debn.	6,423 0 9 Police. 4 13 1	574 10 4 Police. 5 10 7	Three annas fourteen gundas and one cowrie share belonging to Anand Jehanna Bibee, Tomlan Nasa Bibee, Ajigun Nasa Bibee, Womeron Nasa Bibee and Moonshi Mahfuddin, bearing sudder jumma Rs. 1,035-11-1 and police Rs. 11-1-2, on account of which separate account was opened in No. 423-2 will be sold for the recovery of the arrears of revenue.
42	Ditto	Ditto	6,423 0 9 Police. 4 13 1	574 10 4 Police. 5 10 7	The share belonging to Gobul Mond Dasel, Ramasesar Mukhopadhyay, himself and on behalf of Omocsar Jagassar, Amritnagar and Ramasesar Mukhopadhyay, bearing sudder jumma of Rs. 1,035-11-1 and police Rs. 11-1-2 will be sold for recovery of the arrears of revenue, the remaining three annas seventeen gundas, belonging to Mohendra Nath Rai Chowdhuri and police Rs. 24-10-2, will be exempted from sale.
44	Ditto	Ditto	6,423 0 9 Police. 4 13 1	574 10 4 Police. 5 10 7	One anna twelve gundas share of the estate belonging to Mohendra Nath Rai Chowdhuri, bearing sudder jumma of Rs. 833-4 and police Rs. 3-7-4 on account of which separate account has been opened in No. 442-8, will be sold for recovery of arrears of revenue.
45	Ditto	Ditto	6,423 0 9 Police. 4 13 1	574 10 4 Police. 5 10 7	One anna twelve gundas share belonging to Narendra Nath, Anarendra Nath Rai Chowdhuri and Mohendram Debes, bearing sudder jumma of Rs. 833-4 and police Rs. 3-7-4 on account of which a separate account has been opened in No. 442-8, will be sold for recovery of arrears of revenue.

Number on the distress roll.	Name of debtor and personality.	Name of the recorded proprietors.	Amount of sudder jinnas.	Amount of arrears due.	REMARKS.
401	Radigan, per- gannah Raj- put.	Nakku Das Moontan, Gour Chandra Saha, Ram Gopal Saha, Gripe Nanda Choudhury, Borojo Lal Mohtra, Har Lal, Muri Lal, Yona Lal Moitra, Chandrasekhar Debata, widow of Kamesh Nath Acharya, Hara Gurul Bhooman Jay Acharya, Kamesh Datta, Pran Kanta Biswas, Bhur Madhab Moitra, Tara Mohi Dasai, Khotta Nath Moontan, Bhutta Tarun Jha, Sob Tarun, Ram Hakra Chottalinga Kala Choudhary, W. Sheriff, Moontan and Ram Gopal Chottapadhyay.	Rs. 4, 0 12, 20 14 0	Rs. 4, 0 21 12 0	Two gundas two kank two and half jabs and two of share belonging to Ram Hakra Chottalinga, bearing sudder jinnas Rs. 23-2 will be sold for recovery of arrears of revenue. The share of other proprietors for which separate accounts have been opened will be exempted from sale.
402	Debi Gokulma- gore, pergan- nah Okra.	Shari, Anarendra Chandra Saha	1, 208 8 4 Police, 0 1 1	1, 021 2 1	Eight annas share belonging to Anandhan Chou- dra Sarker Chowdhury, bearing sudder jinnas Rs. 2, 086-3-3 and police Rs. 33-12-6 on account of revenue.
403	Gour Bhongu- Natkandah, pergannah Kajpur.	of which separate account has been opened in No. 2101-1 will be sold for recovery of arrears of revenue. Dhaya, Nistharin Deben mother and guardian of Lok Mohan, Bhudra Mohan Mukhopadhyay, A. D. Hilla, Akhry Kumar Mukhopadhyay himself and Gurusu Maiti Deben, mother and guardian of Jiban Kumar, Debenchandra Nath Mukhopadhyay, Mukund Nath, Basanta Kumar Mukhopadhyay, and Sati Suddari Deben guardian on behalf of N. Mahab Chandra Mukhopadhyay Kamesh Chandra Mukhopadhyay, Kumbhadi Deben mother and guardian of Kumbhadi Mukhopadhyay Koryas Chandra, Khotta Pal Bonda paddy themselves and executor on behalf of Kala Pasa and Tara Pal Bhandari.	758 8 0 Police 7 0 0	29 13 8	The share belonging to Dima Nath Mukhopadhyay and others, bearing sudder jinnas Rs. 517-5-10 and rent fund Rs. 5-3-11, will be sold for the recovery of arrears of revenue. The remaining share, amounting to annas five gundas six three gundas and half for which separate account was opened, will be exempted from sale.
404	Khamar Datta, pergannah Kishanpur.	Hindji Motur Das, Ramnagar Mulgobai himself and on behalf of Omwara, Jagannar, Anandkumar and Ramnagar Mukhopadhyay, Ananda Prasad Sen, manager on behalf of Gopin Nath, Subodha Nath Rai Chowdhury, Monmohan Nath Rai Chowdhury, Mukund Nath Rai Chowdhury, Narendran Nath, Amarendra Nath Rai Chowdhury and Bhudra Tarun Deben.	665 12 8 Police, 0 3 10	37 0 0 Police, 5 1 0	One anna twelve gundas share of the estate belonging to Mukund Nath Rai Chowdhury, bearing sudder jinnas Rs. 33-5-3 and police annas 10 on account of which separate account has been opened in No. 3168-2, will be sold for recovery of arrears of revenue.
405	Ditto	Ditto	665 12 8 Police, 0 3 10	37 0 0 Police, 5 0 0	One anna twelve gundas share of the estate belonging to Parman Chari Rai Chowdhury, bearing sudder jinnas Rs. 33-8-3 and police, annas 10, on account of which separate account has been opened in No. 3168-3, will be sold for recovery of revenue.
406	Ditto	Ditto	665 12 8 Police, 6 2 10	37 0 0 Police, 5 0 0	One anna twelve gundas share of the estate belonging to Anandkumar Nath Rai Chowdhury, and Bhudra Tarun Deben, bearing sudder jinnas Rs. 33-8-3, police annas 10, on account of which a separate account has been opened in No. 3168-4 will be exempted from sale.
Class Second.—Temporarily-settled Estates					
407	Ropulpur, per- gannah Bahu- ganj.	Messrs. Robert Watson & Co	758 8 0	111 17 0	The entire estate will be sold for recovery of the arrears of revenue.

Class Second.—*Temporarily-settled Catholics*

<p>140 Gopulpur, per- petual Bahu- dini.</p>	<p>Meers, Robert Watson & Co</p>	<p>150 0 0 11 17 0 The entire estate will be sold for recovery of the debts of revenue.</p>
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Nalden Collectorate, the 6th December 1880.

W. V. G. TAYLER, Collector of Nudden.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of **Mazgaon** will be put up to public and unreserved sale at the Collector's office of that district on the 5th day of **January 1881**, corresponding with 23rd Poush 1288, firstly, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 30th September 1880.

Serial No.	Townee No.	Names of mohals.	Names of landlords.	Government revenue of entire estate.	Government revenue of the estate to be sold.	Arrears of revenue due from the estate.	Remarks.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	
730		Kunwar, pergunnah Butra	Kasturjee Jha	422 15 0	353 15 0	27 11 0	
731		Umawau Kulian, pergunnah Butra	Shahab Jammaldeen, &c.	2,000 12 0	1,220 0 0	50 12 0	
1104		Mulhapur Anhum, pergunnah ditto	Rajah Shewraj Nandan Singh	514 4 4	514 0 4	17 8 8	
1000		Ditto, Bulbhader, pergunnah ditto	Ditto	500 10 8	500 10 8	52 4 1	
1142		Burnullee, ditto	Ditto	403 5 4	361 5 4	0 6 0	
2320		Buryarwar Kandh, pergunnah Bismarah	Roghnkee Lal and Nath Sahai	825 10 11	67 8 4	3 8 0	
2321		Ditto, ditto	Hariaditab Sahai	825 10 11	23 15 11	0 1 7	
2322		Ditto, ditto	Ramniyal Singh and others	825 10 11	311 15 11	16 0 1	
2411		Chhapra Kaja Chaud, ditto	Alaikh Abdulali	710 8 0	5 12 3	1 3 5	
2411		Ditto, ditto	Waris Ali, &c.	740 0 0	7 11 1 0	04 1 10	
2413		Ghatara Bheemul, ditto	Laroo Pershad, &c.	1,530 7 7	635 12 1	45 4 0	
2413		Ladhepur, ditto	Kheoh Lal, &c.	701 5 7	122 11 8	0 5 0	
2413		Ditto, ditto	Munawar Khan Belarey Kwar	701 5 7	61 8 0	2 0 0	
2413		Ditto, ditto	Peer Dewait Singh	701 5 7	30 1 0	2 8 8	
2413		Nyamutpur Subtha, ditto	Gopal Narain	701 5 7	125 0 0	8 10 0	
2413		Ditto, ditto	Kurung Narain	701 5 7	61 8 0	0 8 9	
2413		Syamutpur Austa, ditto	Jaypat Niam Singh	701 5 7	62 1 3	20 13 2	
2413		Ditto, ditto	Deopratap Singh	701 5 7	87 15 0	1 5 0	
2740		Mughaloo, ditto	Khoorshad Ali, &c.	3,141 11 2	631 15 7	31 8 5	
2740		Mishahara Mahomedpur, ditto	Ditto	675 4 0	675 4 0	20 0 4	
3220		Chak Singar, pergunnah Majipar	Rahadkhali Singh	1,080 10 7	1,080 10 7	2 10 0	
3220		Shahpur Karpur, ditto	Koor Singh, &c.	500 10 5	200 11 5	0 5 2	
3220		Phulgaon Mahasput, ditto	Shewprasad Singh	414 12 4	101 0 8	45 1 7	
3221		Golindpur Dhakula, ditto	Dwarika Pershad	810 6 11	65 0 0	28 7 0	
3221		Ditto, ditto	Mungwan Sahai	810 6 11	80 10 8	0 12 3	
3221		Ditto, ditto	Mungwan Sahai	810 6 11	600 7 0	8 13 3	
3221		Ditto, ditto	Adul Singh, &c.	551 6 11	551 6 11	38 0 11	
3221		Mussutpur Patti, pergunnah Katti	Hannawa Singh, &c.	530 8 5	18 11 3	3 6 2	
3221		Bhansah, ditto	Raghubhansar Singh, &c.	761 5 7	10 17 5	13 12 0	
3221		Chunamooapat, ditto	Mihelga Singh, &c.	810 8 10	423 11 9	14 7 1	
3221		Sakra, ditto	Arif Mahomed Tuker Khan	730 0 1	435 0 11	20 5 7	
3221		Mohabattas, ditto	Singh Singh, &c.	730 0 1	28 1 0	0 0 0	
3221		Ditto, ditto	Munaukar Narain	1,067 0 5	123 1 4	5 5 8	
3221		Mohabattas, ditto	Lambodar Persad Narain Singh				
3221		Jahangirpur Balkanee, pergunnah Sur	Ranith, &c.	676 7 3	205 15 0	38 0 0	
3221		Surasput, pergunnah Surasah	Akha Lal	630 11 0	181 11 0	30 12 1	
3221		Tajpur Poonam, pergunnah Bhacra	Munawar Jaffer Mory Koor	570 0 4	670 0 4	6 10 0	
3221		Jaraul, pergunnah Majipar	Deonaram Mawar, &c.	1,214 1 5	337 5 5	40 15 0	
3221		Phakul, pergunnah Bismarah	Rangodam Singh	518 1 1	281 0 1	5 0 2	
3221		Karapur Karmahar, pergunnah Bajco	Shrija Barch Singh and others	550 0 0	107 0 0	33 3 0	

Chatterpore Collectorate, the 2nd December 1880).

C. F. Worsley, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Darbhanga will be put up to public and unreserved sale at the Collector's office of that district on the 21st day of December 1880, corresponding with 5th Pous of 1288, P.S., at 12 o'clock, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 25th day of September 1880.

[illegible]

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 10th January 1891, corresponding with 27th Pous 1287 B., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1880.

No. of Towji.	Name of mahal and pergunnah.	Names of proprietors.	Government revenue.	Amount of arrears.	REMARKS.
74	Tarif Malatichi, pergunnah Sindoori.	Hindoochahini Chaudhary and others.	Rs. A. P. 1,034 12 0	Rs. A. P. 0 8 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Hindoochahini Chaudhary and others, which bears a revenue of Rs. 747-2, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale. The entire estate will be sold.
76	Kienut Rangoon, pergunnah Sindoori.	Official Trustee of Bengal on behalf of Mr. V. P. Pagosa.	661 1 6	170 3 0	
110	Pippar and Khord Choudpur, &c., pergunnah Islampore.	Haramund Datta and others.	2,697 4 0	9 3 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Haramund Datta and others, which bears a revenue of Rs. 2,178-1, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
116	Tarif Shumarah, pergunnah Rajpur Nasirpur.	Krishna Nath Pal and others.	2,750 13 0	7 5 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Krishna Nath Pal and others, which bears a revenue of Rs. 2,618-13, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
124	Baju Chappo, per- gunnah Baju Chappo.	Bejoy Govind Chowdhury and others.	9,499 10 0	143 11 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Bejoy Govind Chowdhury, which bears a revenue of Rs. 434-9 including police, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
143	Baju Chappo, per- gunnah Baju Chappo.	Ditto	2,299 10 0	143 5 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Bejoy Govind Chowdhury, which bears a revenue of Rs. 726-9 including police, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
164	Ditto	Abhay Govind, and Bejoy Govind Chowdhury and others.	100 9 0 Police 2 2 0	29 9 0	Separate accounts have been opened in this mahal under Act XI of 1859. The shares of Abhay Govind and Bejoy Govind Chowdhury, which bears a revenue of Rs. 444-8 including police, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
180	Ditto	Bejoy Govind Chowdhury.	806 9 0 Police 2 9 0	41 4 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Bejoy Govind Chowdhury, which bears a revenue of Rs. 242-2 including police, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
163	Tarif Shumrah, pergunnah Ma- hajumud Sahi.	Bejoy Govind Chowdhury and others.	1,088 5 0	5 14 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Nityakali Debbar, which bears a revenue of Rs. 218-4, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
173	Tarif Marup, per- gunnah Tappe Chapla.	Anand Chandra Ma- jumdar and others.	604 4 0 Police 3 13 0	84 12 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Babai Kaut Majumdar, which bears a revenue of Rs. 84-11 including police, and that of Anand Chandra Majumdar, which bears a revenue of Rs. 321-13 including police, and which are in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
208	Chak Gayindhati, pergunnah Kater- mulin.	Davendra Nath alias Bwarkunath Chaudhary and others.	1,660 0 0	113 4 0	The entire estate will be sold.
261	Bhangurahi and others, pergun- nah Shonobari.	Trishakalambhi and Bakravarti and others.	6,726 14 0 Police 88 3 0	20 1 0	Ditto ditto.
300	Dhanbala, &c., per- gunnah Shonab- bala.	Chandra Nath Bisoi and others.	594 16 0	5 5 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Rai Lachmipal Singh, which bears a revenue of Rs. 297-7, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
335	Arond Bahati, per- gunnah Bara- bazu.	Synd Hassanjan and others.	854 0 0	13 10 0	The entire estate will be sold.
378	Char Dhalo, per- gunnah Beram- pur.	Pakharuddin Maham- med Achhal alias Azimuddin Chowdhury.	1,605 10 0	400 0 0	The proprietary right of the shareholders will be sold.

Pubna Collectorate, the 30th November 1880.

W. CLAY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Gya will be put up to public and unreserved sale at the office of the Collector of that district on the 20th December 1880, corresponding with 4th Pous 1288, F.S., for arrears of revenue, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1880.

Towji number.	Name of mahal and pergunnah.	Names of proprietors.	Government revenue.	Amount of arrears for which the es- tate is to be sold.	REMARKS.
Permanently-settled estate, No. 1619.	Aswana, per- gunnah Mo- nura.	Musammat Amroodness Begum alias Nankoo Sahabeg, Ramashi Singh, Ramdhany Singh, Musammat Koonda Koor.	Rs. A. P. 1,078 1 6	Rs. A. P. 80 11 0	The entire estate will be sold.
Ditto, No. 2508	Dowree Raye Mahomed, per- gunnah Sa- maye.	Musammat Wazirum, Musammat Fyzoolness, Kasim Ali Khan, Khymti Begum, Musammat Wazley, Musammat Amroodness, Musammat Karamoolness, Musammat Faniatoolness, Imambai alias Hageo Khan.	590 0 0	19 1 0	Joint share, of which the Govern- ment revenue is Rs. 278-10, will be sold.

Gya Collector's Office the 30th November 1880.

R.-A. NARTAN SINGH, for Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of East Burdwan will be put up to public and unreserved sale at the Collector's office of that district on the 8th day of January 1881, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of September 1880.

No. in the roll.	Class.	Names of mohals and pergunnahs.	Proprietors.	Government revenue.	Arrears.	Remarks.
66	Permanently settled estate.	Kurrampore, pergunnah Shalabhad.	Syed Mahomed Abee, Syed Attawar Rehman, Khobee Bibee, Soeda Bibee, Mahomed Moosa, Prannoo Kumar Roy, and Breemoun Narain Mookerjee, manager of minor Syed Abdul Selam's estate.	Rs. A. P. 0,120 0 0	Rs. A. P. 0,120 0 0	In this estate a separate account under Act XI of 1859 has been opened with respect to the following shares, and the Government revenue on account thereof having been recovered, the shares will therefore be exempted from sale, and the remaining portion is to be sold for arrears of Government revenue, as shown in column 6:— Breemoun Narain Mookerjee, manager of minor Abdul Selam's estate, sudder jumma of which is Rs. 2,300-15-0.
7	Ditto	Chakran resumed mahal Khurrampore, pergunnah Shalabhad.	Syed Mahomed Abee, Syed Attawar Rehman, Khobee Bibee, Soeda Bibee, Mahomed Moosa, Prannoo Kumar Roy, and Breemoun Narain Mookerjee, manager of minor Abdul Selam's estate.	74 14 1	58 13 6	The following separate account has been opened under Act XI of 1859, and the Government demand in respect of which having been paid, it will be excluded from sale:— Breemoun Narain Mookerjee, manager of minor Abdul Selam's estate. Sudder jumma Rs. 20-7-11.
93	Ditto	Koronee, pergunnah Bandelkum.	Dhulanath K. Datta, Kamin in Bala guardian, a step-mother of minor Kooladama and Kobering, and guardian mother Soojatand Kobering, and Girdanand Kobering, Syed Mahomed Moosa, Brahmatai Nandini Dassi, Narsingho Pershad Ghosal, Brahmatai Joge Mohit-Daboo, guardian mother of Opendra Chandra Ghosal, Syed Attawar Rehman, Syed Abdul Fattah, Khobee Bibee, Soeda Bibee, Koutoor Chaud Bibee, Dinabandho Borat, Syed Mahomed Abee, Brahmatai Mookerjee, manager of Abdul Selam's estate.	1,300 7 8	60 11 11	The following separate accounts have been opened in this estate under Act XI of 1859, and the Government demand in respect of which having been paid, they will be excluded from sale:— Sudder jumma Rs. A. P. 640 10 8 361 14 24 Kamin Daboo, guardian mother of minor Koolada Pershad, Soojatand and Girdanand Kobering, 338 12 0 Narsingho Pershad Ghosal and Joge Mohit Daboo, guardian mother of Opendra Chandra Ghosal 70 9 6 Brahmatai Mookerjee, manager of minor Abdul Selam's estate 40 5 3 The following separate accounts have been opened in this estate under the provision of Act XI of 1859, and the Government demand in respect of which having been paid, they will be excluded from sale:— Girish Chandra Roy, Janakimath Roy, Manikimath Dassi, and Brahmatai Dassi, guardian mother of minor Jotendra Chandra Roy 30 4 0 Breemoun Narain Mookerjee, manager of minor Abdul Selam's estate 60 12 11 The estate will be sold for arrears of Government revenue.
97	Ditto	Ditto	Dinabandho Borat, Girish Chandra Roy, Janakimath Roy, Brahmatai Manikimath Dassi, and Annapurna Dassi, guardian mother of minor Jotendra Chandra Roy, Syed Attawar Rehman, Syed Abdul Fattah, Brahmatai Kholura Bibee, Brahmatai Soeda Bibee, Syed Mahomed Moosa, Mahomed Elia and Babu Brahmatai Mookerjee, manager of Abdul Selam's estate.	550 10 0	64 8 6	
114	Ditto	Chutteeper, pergunnah Chutteeper.	Randa Roodari Dab, Babu of Idol Ramdas Thakur and Sita Thakur and Sreedhar Takur.	900 4 5	244 3 0	
115	Ditto	Ditto	Saradprasad Basu Chowdhury, Sobadheep Chandra Basu Chowdhury, Manikimath Basu Chowdhury, and Manikimath Basu Chowdhury, and Manikimath Basu Chowdhury.	1,017 12 4	67 11 7	

Burdwan Collectorate, the 2nd December 1880.

A. PHILLIPS, for Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Jessore will be put up to public and unreserved sale at the Collector's office of that district on Friday, the 14th January 1881, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th September 1880.

CLASS I.—Permanently-settled Estates.

Townee No. 45.—Mehal pergunnah Bherchi; recorded proprietors Manmathanath, Griganath, and Satendra Nath Roy Chowdhury, minors under Court of Wards; Rajendra Nath, Mahendra Nath, Parbatty Nath Roy Chowdhury, Bhabatarini Debi, Narendra Nath and Umairindra Nath Roy Chowdhury, minors, and Ishar Chander Bose, bearing a sudder jumma of Rs. 2,933-4-1, out of which four shares belonging to Parbatty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 295-6-2, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 82-12-3; and five shares belonging to Bhabatarini Debi, Narendra Nath and Umairindra Nath Roy Chowdhury, bearing a sudder jumma of Rs. 295-6-2, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 82-12-3. The other shares of Debmath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Townee No. 67.—Mehal Taraf Hazrakali, pergunnah Malay; recorded proprietors Kashinath Roy Chowdhury, Debmath Roy Chowdhury and others, bearing a sudder jumma of Rs. 890-8-10, out of which three shares belonging to Parbatty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 89-0-4, of which separate accounts have been opened, will be sold for the recovery of arrears of Rs. 26-12-3; and five shares belonging to Indabendra Nath Roy Chowdhury, himself and guardian of Narendra Nath and Umairindra Nath Roy Chowdhury, minors, bearing a sudder jumma of Rs. 89-0-4, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 26-12-3; other shares of Kashinath Roy Chowdhury and Debmath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Townee No. 109.—Mehal Saganath Molloy; recorded proprietors Hurychaitanna Ghose, manager of Manmatha Nath, Girija Nath and Satindranath Roy Chowdhury, minors under Court of Wards; Kashinath, Umairindra, Debmath Roy Chowdhury, and others, bearing a sudder jumma of Rs. 22,072-11, out of which four shares belonging to Parbatty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 2,207-3-0, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 705-9-10, five shares belonging to Indabendra Nath Roy Chowdhury, himself as well as the guardian on behalf of Narendra Nath and Umairindra Nath Roy Chowdhury, minors, bearing a sudder jumma of Rs. 2,297-8-3, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 705-15-3. Three shares belonging to Manmatha Nath Roy Chowdhury and others, minors under the Court of Wards, and the other shares of Debmath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Towjee No. 174.—Mehal pergunnah Sreepadgoh; recorded proprietors Kashi Nath and Umanath Roy Chowdhury and others, as well as the manager Harry Chaitanna Ghose on behalf of Manmatha Nath, Grija Nath and Satendranath Roy Chowdhury, minors under the Court of Wards, bearing a sudder jumma of Rs. 2,816-5-8, out of which four shares belonging to Parbatty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 2-1-10-2, of which separate accounts have been opened, will be sold for recovery of arrears Rs. 98-1-1, and five shares of Jatabendra Nath Roy Chowdhury, himself as well as the guardian on behalf of Narendra Nath and Umendranath Roy Chowdhury, minors, bearing a sudder jumma of Rs. 281-10-2, of which separate accounts have been opened, will be sold for arrears of Rs. 98-5-4½. The other shares of Kashi Nath and Umanath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Towjee No. 4819.—Mehal Dibi Bansbarin, pergunnah Mulghar; recorded proprietors Bhubatarini Debi and Rajendranath Roy Chowdhury and others, bearing a sudder jumma of Rs. 8,546-14-2, including police tax, out of which one share belonging to Galaknath Roy Chowdhury and Gyanchunder Banerjee, bearing a sudder jumma of Rs. 709-6-2, of which separate accounts have been opened, will be sold for recovery of arrears Rs. 307-11-11; and three shares belonging to Parbatty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 354-11-0, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 153-14-7; and five shares belonging to Bhubatarini Debi, Narendranath Roy Chowdhury and Umendranath Roy Chowdhury, bearing a sudder jumma of Rs. 354-11-0, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 153-14-6. The other shares of Mahendra Nath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Towjee No. 4822.—Mehal Taraf Raghounthpur, pergunnah Moulghar; recorded proprietors Rajendranath and Mahendra Nath Roy Chowdhury and others, bearing a sudder jumma of Rs. 1,189-15-0, including police tax, out of which one share belonging to Galaknath Roy Chowdhury and Gyanchunder Banerjee, bearing a sudder jumma of Rs. 237-16-9½, of which separate accounts have been opened, will be sold for recovery of Rs. 103-15-11; and three shares belonging to Parbatty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 118-15-11, of which separate accounts have been opened, will be sold for recovery of Rs. 52-0-8½; and five shares belonging to Bhubatarini Debi, Narendranath Roy Chowdhury and Umendranath Roy Chowdhury, bearing a sudder jumma of Rs. 118-15-11, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 52-0-8½. Two shares belonging to Monmothunath Roy Chowdhury and others as minors under the Court of Wards, and the other shares of Rajendranath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Jessore Collectorate, the 11th December 1880.

E. J. BARTON, Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Patna will be put up to public and unreserved sale at the Collector's office of that district on the 29th December 1880, (= 13th Pous 1288, P.S.) for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1880.

No. of towji.	Name of mehal and pergunnah.	Sudder jumma.	Names of proprietors.	Remarks.
		Rs. a. p.		
20	Bhudears, pergunnah Maun-dia.	1,314 5 6	Baboo Kailaspati Narain Singh and other maliks.	Out of a sudder jumma of Rs. 1,314-5-6, Rs. 901-12-4 are deducted on account of the shares of Hari Narain Singh and others, with whom separate accounts have been opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 412-9-2, on account of the shares of Babu Hari Narain Singh, Babu Mohender Narain Singh, Babu Kailaspati Narain Singh, Babu Kottanarain Singh, Musamat Barate Begum, guardian of Mirza Ekbal Bahadur, Babu Raghubans Narain Singh, and Musamat Ram Kottan Kuer, mother and guardian of Chowdhri Bideswar Prasad Narain Singh, minor, non-applicant, which only will be sold for the arrears of Government revenue.
21	Ditto ditto	1,314 5 6	Ditto ditto	Out of the sudder jumma of Rs. 1,314-5-6, Rs. 1,031-6-4 are deducted on account of the shares of Hari Narain Singh and others, with whom separate accounts have been opened under section 10, Act XI of 1859. The sudder jumma now advertised for sale is Rs. 282-15-5 on account of the shares of Babu Hari Narain Singh, Babu Mohender Narain Singh, Babu Kailaspati Narain Singh, Babu Hari Narain Singh, Musamat Barate Begum, guardian of Mirza Ekbal Bahadur, minor, Babu Raghubans Narain Singh, and Musamat Ram Kottan Kuer, mother and guardian of Chowdhri Bideswar Prasad Narain Singh, minor, non-applicant, which only will be sold for the arrears of Government revenue.
22	Ditto ditto	1,314 5 6	Ditto ditto	Out of the sudder jumma of Rs. 1,314-5-6, Rs. 1,027-5-4 are deducted on account of the shares of Hari Narain Singh and others, with whom separate accounts have been opened under section 10, Act XI of 1859. The sudder jumma now advertised for sale is Rs. 277-0-2 on account of the shares of Babu Hari Narain Singh, Babu Mohender Narain Singh, Babu Kailaspati Narain Singh, Babu Hari Narain Singh, Musamat Barate Begum, guardian of Mirza Ekbal Bahadur, minor, Babu Raghubans Narain Singh, and Musamat Ram Kottan Kuer, mother and guardian of Chowdhri Bideswar Prasad Narain Singh, minor, non-applicant, which only will be sold for the arrears of Government revenue.
23	Kotanderpur Kharonia, pergunnah Azimabad.	1,185 5 7	Rani Prasad alias Madhu Lal Babu, Bhakum Lal Babu, Shree Narain Lal Babu, Ganga Charan Babu, Ram Kishen Lal Babu, and Lal Babu, minors; Gosham Surti Proutun Jee Maharaj, Gosham Surti Kalyanjee Maharaj, Gosham Surti Roy Nath Jee Maharaj, Musamat Nihalunna Tohminan, Babu Hari Narain Singh, Babu Gudi Narain Singh, Harshur Nath Singh, Gopal Musur Rir Narain, Babu Harihar Sahai, Babu Narain Singh, Hari Lal Singh, Kasee Chandra Singh, Dyal Singh, Harihar Singh, Makhee Singh, Ram Lal, Gobind Lal, Chitpur Narain, Luchowm Naiton, Kewal Naiton, Musamat Dhanjot Kuer, Babu Nourit Lal, Babu Bai Kishen Lal, Bhairudyal Singh, and Phagoo Singh, zemindars.	This estate fell into arrears on account of Government revenue due from it for the 1st of 7th June 1880, and a sale notice under section 6, Act XI of 1859, fixing the 31st August 1880, was issued. On the above date it was put up to auction but no bids were made. As in this estate several separate accounts have been opened under section 10, Act XI of 1859, a notice under section 14 of the above Act was issued in the names of all the proprietors of the entire estate directing them to pay the arrears due from the estate within a period of 10 days. As they have failed to pay the sum due, the entire estate will be sold.
611	Qamarpore, Paharpore	900 12 0	Baboo Shree Persad Singh, Baboo Kaula Singh, Baboo Medar Singh, Baboo Dhorka Singh, Baboo Budra Singh, Baboo Janki Singh, Baboo Jainsingh Singh, Baboo Nath Sahai Singh, and Baboo Kishan Persad, maliks.	The entire estate will be sold for the arrears of Government revenue.
721	Brasi Jahangirpore Mogurpal, pergunnah Maun.	15,331 1 11	Ufai Hossain and Rash Behari Lal and others, maliks.	Out of a sudder jumma of Rs. 16,231-1-11, Rs. 14,681-12-7 are deducted on account of the shares of Gouri Shanker and others, applicants, with whom separate accounts have been opened under section 10, Act XI of 1859, and the share of Ufai Hossain, non-applicant. The sudder jumma advertised for sale is Rs. 1,549-8-3, on account of the shares of Babu Hari Narain Singh, Babu Mohender Narain Singh, Babu Kailaspati Narain Singh, Babu Hari Narain Singh, Musamat Barate Begum, guardian of Mirza Ekbal Bahadur, minor, Babu Raghubans Narain Singh, and Musamat Ram Kottan Kuer, mother and guardian of Chowdhri Bideswar Prasad Narain Singh, minor, non-applicant, which only will be sold for the arrears of Government revenue.
742	Ragal, Beshi, Dourah, Jahangirpore, Mogurpal, pergunnah Maun.	1,961 8 3	Rai Gouri Shanker and others, maliks.	Out of the sudder jumma of Rs. 1,601-8-3, Rs. 1,541-8-11 have been deducted on account of the share of Rai Gouri Shanker and others, with whom separate accounts have been opened under section 10, Act XI of 1859, and the share of Musamat Kottan Lal and others, non-applicants. The sudder jumma advertised for sale is Rs. 20-4-4 on account of the share of Babu Nand Coomar Lal, Baboo Ram Coomar Lal, with whom separate accounts were opened under section 10, Act XI of 1859, which only will be sold for arrears of Government revenue.

* Of this estate 5-annas share of Nial Kalyasore, appertaining to the Jot Nandarpore Kharonia.

Patna Collectorate, the 9th November 1880.

C. T. METCALFE, Collector.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

Under Section 69 of Act V (B.C.) of 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignee.	Ships.
1880.			
Dec. 1	282 Bars round iron, 1 yellow or no mark	Order	Mairi Bhan.
" 1	5 Bars round iron, XXX red or no mark	Ditto	Ditto.
" 1	400 Bars square iron, 1 yellow or no mark	Ditto	Ditto.
" 1	116 Bars flat iron, 1 yellow or no mark	Ditto	Ditto.
" 1	103 Bars square iron, P A	Ditto	Ditto.
" 4	15 Kegs, B R S	Ditto	Scar of Erin.
" 4	6 Packages, 295 in a diamond, top C & Co	Ditto	Ditto.
" 4	4 Cases, C P & C	Ditto	Ditto.
" 4	2 Cases, G P C	Ditto	Ditto.
" 4	15 Cases, H R, bottom C	Ditto	Ditto.
" 4	37 Packages, K S	Ditto	Ditto.
" 4	100 Packages, N S 1 in a diamond, or no mark	Ditto	Ditto.
" 4	3 Cases, R L P, bottom H S K & Co.	Ditto	Ditto.
" 4	2 Packages, 67 in a double triangle	Ditto	Ditto.
" 1	1 Bale, R M in a block, bottom C	Ditto	S.S. City of Edinburgh.
Nov. 30	50 Tons pig-iron, Gortscherric or no mark	Ditto	Ditto.
" 30	5 Bales, A W C, bottom huzen	Ditto	S S. Pekin.
" 30	1 Case, 94 in a diamond, outside B K N D	Ditto	Ditto.
" 30	1 Case, B	Ditto	Ditto.
" 30	2 Cases, B & M	Ditto	Ditto.
" 30	10 Cases, S D joined in a triangle	Ditto	Ditto.
" 30	1 Package, addressed	G. Dattari, care of P. and O. Agent.	Ditto.
" 30	1 Case, addressed	Lieut. E. Guaner, Umballa, India, N.-W.	Ditto.
" 30	1 Case, 122 in a diamond, outside H G & Co	Order	Ditto.
" 30	1 Case, H C G 679 in a diamond, bottom W	Ditto	Ditto.
" 30	3 Cases, J & S in a diamond	Ditto	Ditto.
" 30	1 Case, J E B	Ditto	Ditto.
" 30	1 Case, addressed	Captain D. G. King Harman, A.-D.-C. to the Lieut. Governor, N.-W. P., Govt. House, Lucknow.	Ditto.
" 30	1 Case, addressed	James Luffman, Esq., Oudh Police, Partabghur, Oudh, India.	Ditto.
" 30	1 Case, addressed	Mrs. Henry Lawrence, care of Messrs. Sykes & Co., 1, Grant's Lane	Ditto.
" 30	1 Case, addressed	Dr. Mulvany, Civil Surgeon, Ilno Barch, Oudh, care of King, Hamilton & Co.	Ditto.
" 30	3 Cases, M A S, 681 in a diamond	Order	Ditto.
" 30	1 Case, addressed	G. L. Moleworth, Esq., Consulting Engineer to the Govt. of India for State Railway, with Supreme Govt.	Ditto.
" 30	6 Packages, no mark	Order	Ditto.
" 30	1 Case, P B S	Ditto	Ditto.
" 30	1 Package, addressed	T. Roberts, Esq., Telegraph Master, Govt. Telegraph Office, Lucknow.	Ditto.
" 30	1 Case, 91 in a diamond triangle	Order	Ditto.
" 30	1 Case, 129 in a double triangle	Ditto	Ditto.
" 30	2 Cases, 36 in a double triangle	Ditto	Ditto.
" 30	2 Cases, 36 in a double triangle, bottom W H N	Ditto	Ditto.
" 30	1 Case, 125 in a diamond, outside W C & Co.	Ditto	Ditto.
" 30	2 Cases, addressed	T. Warren, Esq., Great Eastern Hotel	Ditto.
" 30	1 Case, W S in a diamond, bottom A L	Order	Ditto.
" 30	1 Case, W & S	Ditto	Ditto.
" 30	1 Case, W J & Co. in a triangle, bottom parvion	Ditto	Ditto.
" 30	1 Parcel, addressed	Messrs. Finlay, Muir & Co.	Ditto.
" 30	1 Box, addressed	Alexander Cumming, Esq., G. R. H. Co.	Ditto.
Dec. 3	23 Plate iron, R B or no mark	Order	Ditto.

Statement of the Affairs of the Bank of Bengal for the week ending 7th
December 1880

LIABILITIES.						ASSETS.					
	Rs.	A.	P.				Rs.	A.	P.		
Capital paid up .....	..	..	..	2, 0, 00, 000	0 0	Government Securities .....	..	..	..	1,88,39,121	0 0
Reserve Fund .....	..	..	..	22,89,209	0 0	Lands in Government Securities, &c., at Head Office and Branches .....	..	..	..	66,60,839	0 1
Public Deposits at Head Office	Ra.	04,25,553	3 0 }	1,65,18,093	14 2	Accounts of credit in Government Securities, &c., at Head Office and Branches .....	..	..	..	39,91,144	3 1
Ditto at Branches	"	68,60,111	14 6 }	4,88,01,773	1 4	Bills discounted and purchased at Head Office and Branches .....	..	..	..	1,40,35,034	8 1
Other Deposits at Head Office and Branches .....	..	..	..	2,00,908	10 0	Advances with other Banks .....	..	..	..	3,83,917	2 8
Bank Post Bills, &c. sundries .....	..	..	..	15,51,178	3 9	Buildings .....	..	..	..	4,718	0 2
						Dead Stock .....	..	..	..	10,75,825	0 9
						Stamps .....	..	..	..	7,156	8 8
						Sundries .....	..	..	..	2,78,373	12 10
										4,09,10,383	■ 1
Cash and Currency Notes at Head Office	Ra.	2,43,36,042	7 0 }	4,05,03,340	4 2	Cash and Currency Notes at Branches .....	..	..	..	1,00,66,496	13 2
										8,87,19,7 2	13
Roppon	Rs.	8,67,13,702	13 3			Ruperr	Rs.	8,87,19,7 2	13		

BASE OF PERSONAL
CALCUTTA, the 9th December 1980.

J. Gordon, Chief Asst. & Dy. Secy.
(534-1)

By order of the Directors,

J. HARRIS,
Secretary and Treasurer.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Exhibitor No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
264	O 74-35714	1,000 }	Hameer Sing Sumner Mull.
	—35713	1,000 }	
265	" 82-46040	10	Kailas Chunder Ghose.
266	" 34-21158	100	
	88-72709	100	
	30-78721	50	
	80-53195	10	Ram Kishore
	58-05846	10	
	78-26534	10	
	38-26845	5	
267	" 68-11506	100	Raj Narain Singh.
270	" 32-08398	50	T. Shaw.
271	" —07275	50	Mrs. M. A. Jarvis.
273	" 71-01085	500	
	68-38327	100	Hari Ram Raja Ram.
274	" 00-36946	100	Jonnerdau Mukerji.
275	" 08-01360	100	Juggossur Shaw.
276	" 00-60144	100	The Secy. and Treasurer, Bank of Bengal, Calcutta.
277	" 02-00610	20	
	—00511	20	Inspector W. Ferris, Tal-
	—00512	20	toliah thana, Calcutta.
	—00513	20	
279	" 79-85011	10	
	81-40105	10	The Deputy Collector in
	—44202	10	charge, Treasury, Cut-
	80-80516	10	tack.
	80-07500	20	
281	" 60-58012	20	Woomesh Chunder Muker-
	38-51841	5	jee.
282	" 08-00800	100	Miss E. T. Elder.
283	" 91-30721	10	
	—30722	10	
	—30723	10	
	—30724	10	
	—30720	10	Inspector W. Ferris.
	—30727	10	
	—30728	10	
	—30729	10	
	—30780	10	
284	" 00-30482	100	
	—01286	100	C. Mourilyan.
	32-07026	50	
285	" 70-72097	500	Kristo Gangooly Mitter.

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
287	C 60-50796	100	Aubinash Chunder Chatterjee.
"	" 32-100926	50	
"	" 61-34634	20	
"	" 38-83420	5	
288	" 32-13122	50	Lackaram.
290	" 31-78976	50	The District Superintendent of Police, Jalpore.
"	" 31-78977	50	
"	" 31-78978	50	
291	" 69-27703	100	Shew Doyal Gool Raj.
292	" 69-73508	100	Sergeant Strong.
"	" 69-73509	100	
"	" 69-73510	100	
"	" 69-73511	100	
"	" 69-73512	100	
"	" 69-78513	100	

Notes partially lost or destroyed.

279	O 4-87545	20	
"	25-41877	20	
"	24-47831	20	
"	36-50829	20	
"	61-26520	20	
"	-04116	20	
"	55-82715	20	
280	A 79-18040	10	Grish Chunder Singha.
281	L 66-30374	50	Huryher Seboy.
282	O 40-3451	10	Ramdhoun Paul.
283	" 78-05117	10	G. A. Campbell.
284	" 69-13636	100	Amr Chunder Dās.
285	" 62-02185	20	Behari Lal Mitra.
286	" 38-61828	5	Aghore Chunder Dās.
287	" 63-68023	10	Joygopal Lushkur.
288	L 20-3327	5	Mrs. Bue.
289	O 61-07270	20	
"	37-25544	5	Rev. Father Conrad.
290	" 76-84639	10	W. R. Barry, B.C.S.
291	" 58-79168	20	Major C. O'Donnell.
292	" 71-07952	500	Kristo Mongul Shaw.
293	" 58-82023	20	Ashootosh Bose.
295	L 23-82554	5	Basiruddeen Mohomed.
296	" 35-28784	10	The Assistant Director. General of the Post Office of India, Calcutta.
192	L 1-30335	10	Gunga Prosad Mukerjee, M.B.
"	-30325		
193	O 44-08446	10	The Agent, Oriental Bank Corporation, Calcutta.
"	-08449		
194	L 20-65010	5	Ramrutton Phur.
"	D 10-73674		
195	L 98-06489	10	Woomes Chunder Sen.
"	-06486		
196	" 01-42238	20	Brojo Mohan Dutt.
"	-42230		
199	L 56-69194	5	Gobind Chunder Paul.
"	-69185		

Notes partially lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
200	O 57-66102 }	20	Raghoo Nath Bysack.
"	" 66103 }	20	
"	42-70198 }	10	
"	" 70192 }	10	Nobedip Chunder Dutt.
202	" 84-60688 }	10	
"	" 84-60689 }	10	

R. A. STERNDALE,
Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 13th December 1890.

Notification.

IT is hereby notified, under section 5 of the Indian Treasure Trove Act (VI of 1878), that on or about the 19th September last, treasure consisting of one pair of gold earrings, three broken portions of a gold necklace, one gold phylactery, three large gold beads, two pieces of gold wire, one gold thali (marriage token), twenty-two small gold beads, and one silver ring, valued in the aggregate at Rs. 20-8-0, was found in the backyard of a house belonging to one Kristanna Charry, in the village of Padappai, in the Conjeveram taluq. of the Chingleput district.

2. All persons claiming the treasure, or any part thereof, are required to appear personally or by agent before the Collector of Chingleput at his office on the 1st day of July 1881, in order to the matter being enquired into and determined in accordance with the provisions of the said Act.

FREDERICK PRICE, Collector.

Saidapet, the 4th December 1880.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine and can be purchased by Government officers for public and charitable purposes, and by any one taking twenty pounds at a time, from the Superintendent, Botanical Garden, Calcutta, for cash only, at the following rates:—per four ounce tin, Rs. 4 annas 8; per eight ounce tin, Rs. 8 annas 8; per pound tin, Rs. 16 annas 8. The general public can be supplied by the Superintendent, Botanical Garden, for cash only, at the undermentioned rates:—per four ounce tin, Rs. 5 annas 8; per eight ounce tin, Rs. 10 annas 8; per pound tin, Rs. 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	REMARKS.
			Rs.	
Bull's dredger	30	14 cubic feet	40	These have been used, but are in good condition.
Do do	120	21 ditto	60	
Do do	9	6 ditto	120	
Do do	20	11 ditto	75	
Do do	24	21 ditto	105	Quite new.

Apply to Mr. Edward J. Jones, Executive Engineer Narora Division, L. G. Canal, Narora, vid Rajghat Oudh & Rohilkhand Railway Station.

W. JEFFREYS, Lieut.-Col., &c.

Supdg. Engr., 4th Circle, I. W., N. W. P. Aligarh, the 26th September 1879.

Forest Department, Bengal, Sunderbuns Division.

NOTICE.

ONE log of wood is now lying at the Government Timber Depot of Tangara Khel Station. Any person having claim upon the same is requested to come forward and prove his claims within two months from this date to the officer in charge of the depot or at the office of the undersigned, and after paying salvage, &c., upon the log to remove the same.

2. No claims will be admitted after two months from this date, when the post will be sold for the benefit of Government.

G. W. FRANKTELL,

Deputy Conservator of Forests, Sunderbuns Division, No. 3, Hungerford Street, dated Calcutta, the 10th December 1890. (546-8)

Forest Department, Bengal, Sunderbuns Division.

NOTICE.

THREE pieces of teak timber are now lying at the Government Timber Depot of Khulusa station. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officer in charge of the depot or at the office of the undersigned, and after paying salvage, &c., upon the logs to remove the timber.

2. No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. FRANKTELL,

Deputy Conservator of Forests, Sunderbuns Division, No. 3, Hungerford Street, dated Calcutta, the 1st November 1890. (470-8)

Forest Department, Bengal.

Notice.

SAL Timber in log is now available at the Depôts of the Forest Department, Buxa Division, as follows:—
Alipur Depôt on the Kalijani river, 12 miles north of Kuch Behar.

SAL logs averaging 30 cubic feet apiece, about 800.

Rates.—1st class timber in log, Rs. 1-4 per cubic foot.

2nd ditto Rs. 12 ditto.

Naraingunge sleepers 6' x 8' x 4", about 4,000.

Rate.—At Rs. 1-12 each.

Gachidanga Depôt on the Kalijani river, at the crossing of the Rangpur-Dubri road—

SAL logs about 60.

Rates.—1st class Rs. 1-8 per cubic foot.

2nd " " 1 ditto.

Kaonia Depôt on the Teesta river, at the terminus of the Rangpur branch of the Northern Bengal State Railway.

SAL logs about 250; average cubical contents 30 cubic feet.

Rates.—1st class logs, Rs. 1-12 per cubic foot.

2nd " " 1 ditto.

SAL Narrow-gauge sleepers 6' x 8' x 4" about 9,000.

Rate.—At Rs. 2-0 each.

Dacca Depôt.—About 170 SAL log.

Rates.—Rs. 1-12 to Rs. 11 per cubic foot.

The Timber may be seen at the Depôts, and will be shown by the Foresters in charge. Further information can be obtained from the undersigned.

G. A. RICHARDSON,

Asst. Conserv. of Forests, Buxa

Buxa, the 6th October 1890.

(469-f.a.)

Notice.

Oudh Forest Department.

BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHAND RAILWAY.

FROM this date the prices of SAL beams and scantlings supplied from this depot will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.

22 " " " 2-12 "

23 " " " 2-14 "

24 " " " 2 "

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per cubic foot.

Under 12 and over 7, at " 2-4 "

Under 7 feet, " 2 "

The above prices are for ordinary building purposes.

For Planking Sleepers, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings over at Rs. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and priced by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle, KANUN LAL, in charge Byramghat Depôt.

The 22nd May 1879.

Bank of Bengal.

NOTICE is hereby given that the Bank of Bengal and Public Debt Office will be closed on Thursday, the 23rd, Friday, the 24th, and Saturday, the 25th instant, on account of the "Christmas" holidays, also on Saturday, the 1st proximo, "New Year's Day."

R. HARDIE, Secretary and Treasurer.
Calcutta, the 10th December 1880. (530-1)

Wanted

FOR the Surin Collectorate an English Writer on Rs. 25 a month. Candidates must write a clerical hand and be able to docket letters. A knowledge of Hindi a strong recommendation. Applications, with copies of testimonials in the handwriting of the applicant, to be sent to the undersigned before the 20th December 1880.

A. P. MacDONNELL, Officiating Collector.
Surin Collectorate, Chupra, the 3rd December 1880.

WANTED a Surveyor for the Lohardugga Road Cess Committee for six months; salary Rs. 60 a month including horse allowance.

No one need apply who has not passed the required examination of the Public Works Department, and who has not practical experience of surveying. A knowledge of English is also indispensable. Application, with copies of testimonials, will be received by A. W. B. Power, Esq., c.s., Chairman of the District Road Cess Committee, Lohardugga, Ranchi.

(545-8) Rai CHURN GHOSH, Vice-Chairman.

Administrator-General's Office.**NOTICE.**

ADMITTED claims against the undermentioned estates are payable on Tuesday and Friday as usual:—

ESTATES.	Claims or dividend.	Rates of dividend per rupee.
* Carthew, J. F., Captain, late in the Bengal and Staff Corps.	Claims ...	In full.
* Parley, H. C., Captain, late in the 70th Regiment of Foot.	1st dividend	At 2 annas 8 pie per Rs. 100 in full.
* Pittendrigh, T. O., Lieutenant, late in the Bengal Staff Corps.	Claims ...	In full.
* Godfrey, E. Mrs., late of the Town of Calcutta, a widow.	Ditto ...	Ditto.
* Kalso, J. A., Captain, late in the Bengal Artillery.	1st dividend	At 2 annas 10 pie.
* Nelson, G. H., Captain, late a local Major in the Royal Artillery.	Ditto ...	At 8 annas 7 pie.
* Rutherford, H. C., late of the Bengal Civil Service and District Judge of Backergunge.	Claims ...	In full.
* Wilson, J. V., Lieutenant, late in the Royal Artillery.	1st dividend	At 12 annas 0 pie.

N.B.—The surplus of the estates marked * is carried over to the account of the persons interested and no other claims against the estates can be admitted.

Persons presenting receipts for payment are requested at the same time to produce the registry certificates which have been granted to them from this office.

F. CLARKE, Offg. Administrator-General.
High Court, Calcutta, the 11th December 1880. (542-1)

IN the High Court of Justice, Chancery Division, Vice-Chancellor Bacon. In the matter of the Joint-Stock Companies Winding-up Acts, 1848 and 1849, and in the matter of the London and Eastern Banking Corporation. By direction of His Lordship the Vice-Chancellor Sir James Hannan, to whose Court the winding up of the abovementioned Company is attached, notice is hereby given that the said Vice-Chancellor proposes on Monday, the 7th day of February 1881, at 3 o'clock in the afternoon, at his Chambers situate at No. 11, New Square, Lincoln's Inn, London, to proceed to make a call on all the Contributors of the said Company and that the said Vice-Chancellor proposes that such call shall be for £100 per share. All persons interested are entitled to attend at such day, hour, and place to offer objections to the call. Dated this 11th day of November 1880.

E. LIOXEL CLARKE, Chief Clerk.
Messrs. BRANFILL, No. 5, Broad Sanctuary, Westminster, London, Solicitors for the Official Manager of the said London and Eastern Banking Corporation. (540-2)

NOTICE is hereby given that the partnership heretofore subsisting between the undersigned Robert Cochrane Williamson, Andrew Williamson, William Robert Cowan, and William Craik, carrying on business as Merchants, in the County of Lancaster, in England, and at Calcutta, in the Indian Empire, under the style or firm of "Williamson Brothers and Co." was this day dissolved by mutual consent. Dated the 5th day of July 1880.

R. C. WILLIAMSON.
A. WILLIAMSON.
W. R. COWAN.
WILLIAM CRAIK.

I, WILLIAM ROBERT COWAN, of No. 8, Minshall Street, Manchester, merchant, hereby give notice that the business heretofore carried on by myself, Robert Cochrane Williamson, Andrew Williamson, and William Craik, as merchants at Manchester and Calcutta, under the style or firm of "Williamson Brothers and Co." will in future be carried on by me alone at No. 8, Minshall Street, Manchester, aforesaid, under the same style or firm. Dated this 11th day of November 1880.

(541-1)

W. R. COWAN.

TO be peremptorily sold by the Registrar of the High Court at Fort William in Bengal in its Ordinary Original Civil Jurisdiction in his sale-room in the Court-house, on Saturday, the eighth day of January next, at the hour of 12 o'clock, at noon, pursuant to the decree of the said Court made in suit No. 340 of 1879 (wherein Choon Mull Augurwalla is plaintiff and Sreekissen Khetry and another are defendants) and dated the tenth day of December one thousand eight hundred and seventy-nine, the following property:—

Lot No. 1.—All that tenanted land and premises Nos. 5 and 6, Kanoo Lall's Lane, in Burrabazar, in the registration district of Calcutta, containing by estimation about ten cottahs and nine square feet, and bounded on the east by the house of Juggernath Misser; on the south by the house of Ghassaram Johurry; on the west by the said Kanoo Lall's Lane; and on the north by the house of Sham Lall and Dwarkanath Baboos.

The abstract of title and conditions of sale may be seen at the office of the Registrar of the High Court in its Original Jurisdiction, or at the office of Messieurs Berby and Rutter, Attorneys for the plaintiff, at No. 10, Hastings Street, on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

BERRY AND RUTTER, Plaintiff's Attorneys.

Calcutta High Court, Original Jurisdiction,
The 3rd December 1880. (536-1)

Notification.

TO be peremptorily sold pursuant to a decree of the High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdiction made in suit No. 745 of 1879 (wherein Charroo Ghunder Mullick is plaintiff and Bhole Nath Mitter is defendant) and dated the 15th January 1880, by the Registrar of the said Court at the Court House on Saturday, the 8th day of January next, at the hour of 12 o'clock at noon, the following property of the defendant:—

Lot No. 1.—All and singular all that undivided one-half share and interest of and in the house and premises situate, lying, and being No. 46-1, at present numbered No. 79, Machooa Bazar Road, holding No. 547, measuring one bighah two cottahs ten chattraks in the town of Calcutta and bounded as follows:—On the north by the ryotee land of the late Joggo Mohun Ghose; on the west by the tank and land of Thakoor Dass Bonnerjee; on the south by the ryotee land of Cally Churn Shome; and on the east by the dwelling-house of the defendant Bhole Nath Mitter.

The abstract of title and conditions of sale may be seen at the Registrar's Office, High Court, Original Jurisdiction, and at the office of Baboo Gonesh Chunder Chunder, Attorney for the plaintiff, at No. 5, Hastings Street, on any day before the sale and will be produced at the sale.

R. BELCHAMBERS, Registrar.

G. C. CHUNDER, Plaintiff's Attorney.

Calcutta, High Court, Original Jurisdiction, the 2nd December 1880. (548-1)

INSOLVENT NOTICES.

*Court for the Relief of Insolvent Debtors at Calcutta.***In the matter of MIRZA MOHAMMED ALLY, an Insolvent.**

On Tuesday, the 30th day of November last, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

J. O. Moser, Attorney.

Chief Clerk's Office, the 7th day of December 1880.

(534-2)

In the matter of MOSES EDHRAIM COHEN, an Insolvent.

On Tuesday, the 23rd day of November last, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chapter XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively, except the debts due to Aga Abbass for Rs. 295 2, and Buddone Chunder Benerjee for Rs. 180-8-9, who have not had notice of the day of hearing in this matter.

C. A. Smith, Attorney.

(547-1)

In the matter of REBECCA GIBSON SHELVERTON, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday the 21st day of December instant, at the hour of ten o'clock in the forenoon.

Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

E. B. Goodall, Attorney.

(548-1)

In the matter of REBECCA GIBSON SHELVERTON, an Insolvent.

On Wednesday, the 8th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

E. B. Goodall, Attorney.

(549-2)

In the matter of REBECCA GIBSON SHELVERTON, of Hill's Lane, in the town of Calcutta, a widow, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chapter XXI, was filed in the office of the Chief Clerk on Wednesday, the 8th day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

E. B. Goodall, Attorney.

(550-1)

In the matter of SIMON KOCH, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the 21st day of December instant, at the hour of ten o'clock in the forenoon.

Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Dignam and Robinson, Attorneys.

(551-1)

In the matter of SIMON KOCH, of No. 15-2, Chowringhee Road, in the town of Calcutta, produce broker formerly, and from the year 1871 to 1873 carrying on the same business at No. 7, Government Place, in Calcutta aforesaid, on his own account, afterwards, and up to the 31st day of March 1879, carrying on the same business at No. 7, Wellesley Place, in Calcutta aforesaid, and on his own account, and from the 1st day of April 1879 on assistant to the firm of Koch Brothers of No. 5, Esplanade Place, in Calcutta, aforesaid produce brokers, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chapter XXI, was filed in the office of the Chief Clerk on Tuesday, the 7th day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Dignam and Robinson, Attorneys.

(552-1)

In the matter of EDWARD LANG IVES, an Insolvent.

On Tuesday, the 7th day of December instant, it was ordered that the first Court day in January next be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent be discharged personally as well as to his after-acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Dignam and Robinson, Attorneys.

(553-2)

In the matter of EDWARD LANG IVES, an Insolvent.

On Tuesday, the 7th day of December instant, by an order of this Court, the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chapter XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

Dignam and Robinson, Attorneys.

(554-1)

In the matter of FRANCOIS RUSTIQUE OLIVIER, of No. 154 Old Bystuckhanna Bazar Road, in the town of Calcutta, a Gate Inspector in the service of the Eastern Bengal Railway Company, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the Office of the Chief Clerk on Saturday, the 4th day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

(555-1)

In the matter of FRANCOIS RUSTIQUE OLIVIER, an Insolvent.

On Saturday, the 4th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

(556-2)

In the matter of CHOONERLOLE MITTER, of Nimtollah Ghaut Street, in the town of Calcutta, lately carrying on business in Calcutta as a bill and stock broker, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chapter XXI, was filed in the office of the Chief Clerk on Friday, the 3rd day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Denonauth Bose, Attorney.

(557-1)

In the matter of CHOONERLOLE MITTER, an Insolvent.

On Friday, the 3rd day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Denonauth Bose, Attorney.

(558-2)

In the matter of GEORGE EUGENE KERR, an Insolvent.

On Tuesday, the 30th day of November last, it was ordered that the matters of the petition of the said Insolvent be heard on the first Court day in January next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

(559-2)

In the matter of GEORGE EUGENE KERR, late of No. 35, Monhatollah Lane, in the Suburbs of Calcutta, at Kidderpore, a Clerk in the Office of the Marine Store-keeper in the Government Dockyard, at present residing at Creek Row, Calcutta, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI was filed in the Office of the Chief Clerk on Tuesday, the 30th day of November last, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person.

Chief Clerk's Office, the 14th day of December 1880.

(560-1)

POSTAL NOTICES.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Particulars.
Persian Gulf ...	6 P.M.	18th Dec.	From Bombay.
Madras, Ceylon, and the Inter-mediate Ports ...	6 "	20th "	Rajasthan.
Madras and Ceylon ...	6 "	20th "	Australia.
Foreign mails via Bombay ...	6 "	22nd "	From Bombay.
Disto book-post and pattern packets ...	6 "	21st "	Ditto.
Rangoon, Moultmein, and Straits ...	6 "	16th "	Baghdad.
Chingong, Akyah, Kyauk-Phye, and Rangoon ...	6 "	17th "	Meina.
Straits and Hong-Kong ...	6 "	17th "	A. Appeal and Suez.
Foreign Mail via Bombay ...	6 "	15th "	From Bombay.*

* Also via Aden for Zanzibar, Mozambique, Natal, and the Cape of Good Hope, also via Aden for Mauritius, Maldives, Ceylon, Madras, Nossi Be, and Réunion, can be forwarded by this opportunity.

N.B.—The latter box will close at 6 P.M. previous, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover will be received up to 9½ P.M.

E. C. GEORGE, Presy. Postmaster.

General Post Office, Calcutta, the 13th December 1880.

List of Unclaimed Letters lying in the Calcutta Post Office on the 14th December 1880.

Amrita Lal Chowdry.	Hallett, James.
Ansell, F.	John, Geo.
Brady, John.	Johnstone, W.
Broadbent, Miss S. E.	Kay, T. W.
Brookes, Mrs. E. E.	Kelso, A.
Brothers, J. H.	Kenne, K.
Brown, W. M.	Lench, E.
Cary, S. D.	McDonald, Samuel.
Closs, H.	McDougal, A. C.
Cox, D. A.	Moon, Mrs.
Cozens, T.	Nelson, John.
Choke, A. J.	Pakenham, G. H.
DeBordieux, C. J.	Palmer, M. M.
Dewhurst, G. R.	Seyers, Miss.
Delgado, G.	Smith, R. J.
Evans, J.	Spalding, Mrs. W. H.
Fergus, O. B.	Vizard, Fred.
Forbes, E. A.	Walsh, E.
Glenday, Geo.	Wigley, M.
Green, Randal S.	

Letters marked "Care of Post-Office, to be kept till called for."

Adels, E.	Greco, Dr. J. S.
Amey, Mrs. A. W.	Griffin, W. H.
Arnol, Miss J. T.	Gunder, D.
Ashton, Captain Sam.	Harford, J.
Baur, T.	Hammah, Miss.
Beil, Miss Urzer.	Helson, Dr. A. H.
Beauchet, J.	Hornby, Mrs. L.
Bradshaw, John.	Jackson, R. A.
Brown, A. W.	Kalser, Mr.
Brundage, J. D.	L. H.
Bryne, Joseph.	Landfield, J.
Byron, E. C. A.	Laudway, Harris M.
C. W. S.	Lutie Robert, Mrs.
Canham, John.	Marchant, Miss M. R.
Cantner, Arthur H.	McCreedy, James McG.
Cavanagh, J.	McCreedy, Mrs. Murray.
Clarke, Lt., 29th Regt Foot.	Monsieur N. J.
Constantine, Courier Geo.	N. K. W.
Coote, Waller.	Pearson, Lewis.
Cotton, C. B.	Phelps, Mrs. C. Harris.
Croft, Geo.	Pison, R. A. F.
Davidson, Mrs. J. H.	Quinlan, Rev. A. W. R.
D'Osmont, Le Comte O.	Ridworth, J.
Dayne, R. G.	Rat'hick, Lt. J. M. A.
Dunnet, Mrs. E.	Robertson, J. S.
Dunford, R. C.	Samuel, S. M.
Durham, Mrs. P.	Sandford, J. R.
Dykes, Ballantine.	Schore, T. C.
Gibbons, E. J.	Simclair, J. L.
Gibson, Rev. B.	Slade, G.
Gilbert, Benjn. (Gunner).	Stevens, C.
Gothi, Francis.	Tapper, J.
	Tarring, C. J.

Letters marked "Care of Post-Office, to be kept till called for."

Thomas, Miss.	Ward, Mrs.
Thompson, C.	Walton, William.
Treggle, S.	Wilson, Alex. S.
Tupper, W.	

Newspapers.

Bachanan, Beverley.	Miller, Capt. William.
Byron, E. C. A.	Molla, Monsieur N. J.
D'Osmont, Le Comte.	Morton, M.
Griffin, W. H.	Sale, M.

Registered Letters.

Anna Spigel.	Marchant, Miss M. R.
Hammah, Miss F. J.	Page, G. O.
Hammah, Miss F. J.	Paxwell, Ed.
Hector, Mrs. Bertha.	Rosa, Lorenzo.
Kay, T. W.	

E. C. GEORGE, Presy. Postmaster, Calcutta.

ATTENTION is called to the following revised hours of closing of the Mails at the General Post Office and Receiving Offices of Calcutta, consequent on the earlier despatch of the Chord and Loop Mail Trains from the 1st instant. The public are requested to note specially that the Mails by the Loop and Chord Trains of the East Indian Railway, which at present are closed at 4 P.M. and 6.30 P.M., will in future be closed at 3 P.M. and 6 P.M. respectively; also that Insured Registered Letters will only be received up to 4 P.M. at the Calcutta General Post Office and such Town Receiving Offices at which Insured letters are taken, instead of up to 5 P.M. as at present; at the Receiving Offices also ordinary Registered letters and parcels will be received up to 1 P.M. only instead of up to 5 P.M. as at present.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Asansol, and on the Loop Line between Kanchi Junction and Rangoonhat ...	5-30 A.M. (a.)	5 P.M.	
Howrah ...	8-30 " (a.)	5 "	
All stations on the Eastern Bengal Railway, between Barrackpore and Calcutta ...	6-30 A.M. (a.)	5 "	
Somehowrah, Barrackpore, and Calcutta Town ...	8-30 "	5 "	
Dum-Dum ...	8-30 "	5 "	
Ditto, Hazrat and Subhan ...	6-30 P.M.	5 "	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the districts of Dacca, Dinapore, Rangpur, and the Assam Provinces ...	12 NOON.	12 NOON	
All stations on the East Indian Railway from Calcutta to the stations in the districts of Munger, Santal Parganas, Hazrat, Purnea, Bankura, and other districts ...	3 P.M.	2-30 P.M.	
All stations on the Eastern Bengal Railway, between Barrackpore and Calcutta, and offices in the districts of Dacca, Dinapore, Rangpur, and the Assam Provinces ...	6-30 "	5 "	7 P.M.
Howrah, Barrackpore, and Calcutta Town ...	8-30 "	5 "	7 "
Dum-Dum ...	8-30 "	5 "	7 "
Ditto, Hazrat and Subhan ...	6-30 P.M.	5 "	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the districts of Dacca, Dinapore, Rangpur, and the Assam Provinces ...	12 NOON.	12 NOON	
All stations on the East Indian Railway from Calcutta to the stations in the districts of Munger, Santal Parganas, Hazrat, Purnea, Bankura, and other districts ...	3 P.M.	2-30 P.M.	
All stations on the Eastern Bengal Railway, between Barrackpore and Calcutta, and offices in the districts of Dacca, Dinapore, Rangpur, and the Assam Provinces ...	6-30 "	5 "	7 P.M.
Howrah, Barrackpore, and Calcutta Town ...	8-30 "	5 "	7 "
Dum-Dum ...	8-30 "	5 "	7 "
Ditto, Hazrat and Subhan ...	6-30 P.M.	5 "	7 P.M.

(a.) No despatches are made on Sundays.
Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

*Hours at which Mails are closed at the Receiving
Offices of Calcutta.*

No.	Name of Receiving Office with its initial letter.	For 1st despatch.	For 2nd despatch.	For 3rd despatch.	For 4th despatch.	REMARKS.
1	Bauz Bazar N.	7-40	9-55	2	5-55	On Sundays,
2	Beacon Square N. C.	7-55	10-10	2-15	6-40	Christmas Day,
3	Samla N. E.	8-1	10-15	2-20	6-45	New Year's Day,
4	Bow Bazar C.	8-10	10-25	2-30	6-45	Good Friday,
5	Balaichatta E. C.	7-55	9-55	2-5	5-30	and the Queen's
6	Napit Bazar E. C.	8-5	10-20	2-20	5-45	Birthday, there
7	Dhurruntolla W. C.	8-10	10-25	2-25	5-45	are only two
8	Rhowanpore S.	7-50	10-5	2-10	5-40	despatches from
9	Wellieby Street S. C.	8-5	10-20	2-25	5-45	the Calcutta
10	Park Street P.	8-10	10-25	2-30	5-45	Receiving
11	Garden Reach W.	7-15	9-45	1-30	5	Offices, viz. 3rd
12	Alipore A.	7-45	10-15	2-10	5-45	and 4th.
13	Kidderpore S. W.	8	10-30	2-25	5-45	

*Hours of deliveries from General Post Office and
its Receiving Offices.*

No.	Name of Office and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
		A. M.	A. M.	P. M.	P. M.	
1	General Post Office.	7-15	9-15	1	4-30	On Sundays and
2	Bow Bazar C.	7-25	9-55	1-35	5-5	the above hours
3	Samla N. E.	7-30	10-5	1-45	5-15	days there is
4	Beacon Square N. C.	7-50	10-10	1-50	5-20	only one deli-
5	Bauz Bazar C.	8-5	10-25	2-5	5-35	very at the
6	Dhurruntolla W. C.	7-35	9-55	1-35	5-5	time when in
7	Napit Bazar E. C.	7-40	10	1-40	5-10	this table for
8	Balaichatta E. C.	7-50	9-55	1-50	5-20	the 2nd deli-
9	Park Street P.	7-55	10-5	1-55	5-15	very.
10	Wellieby St. S. C.	7-25	10-25	1-45	5-15	
11	Rhowanpore S.	7-10	10-20	1-35	5-30	
12	Kidderpore S. W.	7-35	10	1-30	5-15	
13	Alipore A.	7-50	10-15	2-5	5-30	
14	Garden Reach W.	8-10	10-35	2-15	6	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

On and after the 31st October 1880, late letters will be received at the Howrah Railway Receiving Office for transmission by the night Chord Mail Train, up to 7 P.M. Madras time, i.e. 7-35 Calcutta time, without a late letter fee, but letters that are fully prepaid and bear in addition a late letter fee of 2 annas prepaid by means of stamps will be received at the window of the Receiving Office up to 7-25 P.M. Madras time, i.e. 7-50 P.M. Calcutta time.

*Hours of closing of the Parcel Mail of the Calcutta
General Post Office.*

For	Time of closing.	Insured parcels.
All stations on the East Indian Railway Loop Line, and on the Chord Line above Burdwan, also in the North-Western Provinces, Punjab, Sind, Rajputana, Central Provinces, and Bombay and Madras Provinces except for Lahore and stations in the Punjab above Lahore, and for Bombay and stations served through Bombay.	2-30 P.M.	2-30 P.M.
All stations on the Northern Bengal State Railway and Office in the Darjeeling district and Assam Province.	11-15 A.M.	11-15 A.M.
All stations in Eastern Bengal, stations on the Chord Line between Howrah and Burdwan, and places in the districts of Murshidabad, Backergunge, Hooghly, Bardhaman, Midnapore, and Malabar, and places in Kishanganj, Jessore, Faridkot, Pabna, Barisal, Dacca, Tipperah, Mymensingh, Sylhet and Garo districts.	5 P.M.	4 P.M.

NOTE.—All ordinary parcels are received up to 5 P.M. and insured parcels up to 4 P.M., but only those sent before the hours stated above are despatched by that day's mail.
Foreign post parcels to be in time for the weekly Patrimonial and Oriental Steamer leaving Bombay with Overland Mails, should be posted in Calcutta on or before Tuesday in each week, i.e. the day previous to the closing of the Overland Letter Mail in this office.

R. C. GREGOR, Presidency Post-Master.

Calcutta General Post Office, the 31st October 1880.

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- " 7. Light at Port Berberah, Gulf of Aden.
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- " 9. Rock off Pegu Coast.
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- " 12. Position of Cochin Light-house.
- " 13. Position of Raleigh Rock, and additional beacons, Bombay.
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- " 19. Correct position of Santipilly Light-house.
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- " 22. Additional information, Krishna Shoal Light-vessel and Light at Pooree.
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- .. 19. Reported Shoal, N.N. E. of Bahrein, Persian Gulf.
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- .. 21. Additional information concerning the reported Shoal, N.N. E. of Bahrein.
- .. 22. Deposit of stone eastward of Harbour Works, Madras.
- .. 23. Reported Shoal North-West of Cheduba Island.
- .. 24. Exhibition of Blue Lights and Maroons at Krishna Shoal Light-vessel.
- .. 25. Deposit of stone eastward of Harbour Works, Madras (additional information).
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- .. 27. Change in the anchorage limits of the Port of Madras.
- .. 28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
- .. 29. Interval of intended exhibition of Blue Lights and Rockets at False Point Light-house.
- .. 30. Replacing of the Buoys at the entrance to Cochin Harbour, and extinguishing of Narra-kel Light.
- .. 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
- .. 32. Light at Batticaloa.
- .. 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
- .. 34. Light at Batticaloa.
- .. 35. Replacing of the Buoys off Carwar Harbour (Sedashigar).
- .. 36. Telegraph Buoy south of Aden.
- .. 37. Black Buoy off Point Gordewara (Godavery).
- .. 38. Light at Batticaloa.
- .. 39. Exhibition of a leading Light in Suez Bay.
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- .. 13. Destruction of First Point Lighthouse, Java, Sunda Strait.
- .. 14. Harbour Light at Bellling, Baly Island.
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- .. 16. Position of Paripin Rock, Rumpah Islands.
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NOTICE is further hereby given that the terms for the purchase of publications from, and for all work done in, the Bengal Secretariat Press for other than Government offices, or offices under the control of Government officers, are strictly cash.

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RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal

The 10th February 1878.

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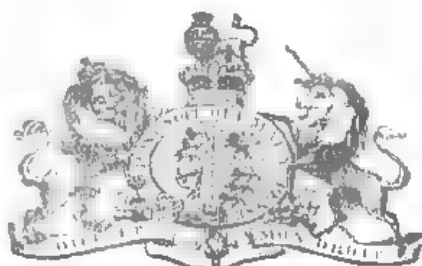
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RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal

The 10th December 1880.



The Calcutta Gazette.

WEDNESDAY, DECEMBER 22, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situated in the district of Furreredpore will be put up to sale at the Furreredpore Collectorate on the 28th December 1880, corresponding with 14th Pous 1267, B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1st.—The estates to be sold to the highest bidders above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchasers, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Names of Estates and Pergunnahs.	Approximate	Government	Upset price.	REMARKS.
			area in acres.	revenue assessed.		
			Rs. A. P.	Rs. A. P.	Rs. A. P.	
22	2415	Kiemat Kamahpur, pergunnah Tellitali ...	11 1 2	40 0 0	50 0 0	The sale will take effect from 1st April 1879. Ditto ditto.
530	2416	Ditto ditto ditto ...	11 0 8	23 0 0	34 0 0	

KRISHNA CHANDRA DUTT, Depy. Collector in charge, for Collector.

Furreredpore Collectorate, the 26th July 1880.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situated in the district of Furreredpore will be put up to sale at the Furreredpore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287 B.S.

The purchasers will be subject to the following conditions of sale.

Conditions of Sale.

1. The estates to be sold to the highest bidder above the upset price. The purchasers of these estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.

2. The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators, who have signed the schedule of assessment prepared by the revenue authorities.

3. If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4. If the amount of purchase-money exceed Rs. 100, one-fourth of the amount of bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of the sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government) and the estates to be again put up to sale at the risk of the defaulting purchasers after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.		Government revenue assessed.	Upset price.	REMARKS.
			A. R. P.	Rs. A. P.			
226	2700	Lakhandia, pergunnah Naadkashi.	9 0 17	12 0 0	24 0 0		The sale will take effect from 1st April 1881.
228	2708	Kismat Lakhandia, pergunnah Naadkashi.	24 0 34	30 0 0	72 0 0		Ditto ditto.
230	2710	Kismat Hamankella Lakhandia, pergunnah Kantanagar.	52 2 13	60 0 0	180 0 0		Ditto ditto.

Furreredpore Collectorate, the 3rd August 1880.

J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Dacca will be put up to sale at the Dacca Collectorate on Wednesday, the 12th January 1881, corresponding with the 29th Pous 1287 B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him subject to the revenue fixed in perpetuity.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.		Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.		
226	1642	Howla Ramder Polder	9 0 7	4 0 0	5 0 0	

Dacca Collector's Office, the 17th August 1880.

T. E. CORNHAD, Offg. Collector

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estate situate in the district of Furreredpore will be put up to sale at the Furreredpore Collectorate on the 28th December 1880, corresponding with 14th Pous 1287, B.S.

The purchasers will be subject to the following conditions of sale.

Conditions of Sale.

1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force, and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled, the sum deposited being forfeited to Government, and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.		Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.		
244	2825	Taluk Maj. Chandra Thakur, Taluk Dhopa, pergunnah Tebhata.	9 2 1	3 0 0	6 0 0	

Furreredpore Collector's Office, the 12th November 1880

C. F. MACRATH, Deputy Collector,
for Offg. Collector.

NOTICE is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the undermentioned estates situate in the district of Farreedpore will be put up to sale at the Farreedpore Collectorate on the 28th December 1880, corresponding with the 14th Pous 1287 B. S. The purchasers will be subject to the following conditions of sale.

Conditions of Sale.

- 1st.—The estates to be sold to the highest bidders above the upset price. The purchasers of those estates will be considered as the proprietors of the estates, and the entire proprietary right of Government in such estates will be transferred to them, subject to the revenue fixed in perpetuity.
- 2nd.—The sales to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.
- 3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.
- 4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the 15th day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	REMARKS.
348	3772	Kismet Khannaspara, Zancoo-rabad.	A. R. P. 1 1 30	Rs. A. P. 3 0 0	Rs. A. P. 3 0 0	The sale will take effect from 1st April 1879. Ditto.
348	3773	Ditto	0 1 12	1 0 0	2 0 0	

Farreedpore Collectorate, the

1880.

C. F. MACGATH, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Farreedpore will be put up to public and unreserved sale at the Collector's office of that district on the 28th day of December 1880, answering to 14th Pous 1287 B.S., for arrears of revenue which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th June 1880.

CLASS I.—Permanently-settled Estates.

Number in touji.	Name of pergunnah and mohal.	Name of proprietor.	Government revenue.	Amount of arrears for which the estate is to be sold.
2304	Two pieces of new raut Bhagotia in chur Modemankur.	Sheelchandul Pal, Rashibehari Roy, and Tarannath Kundoo of Loojung.	Rs. A. P. 1,342 11 7	Rs. A. P. 206 1 11

Farreedpore Collectorate, the 3rd September 1880.

J. E. B. JEFFERY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the office of the Collector of that district, on Friday, the 7th January 1880, answering to 24th Pous 1287 B.S., for arrears of revenue, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th September 1880.

First Class Permanently-settled Estates.

Number of touji.	Name of mohal and pergunnah.	Names of proprietors.	Government revenue.	Amount of arrears for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
98	Zemindari, pergunnah Nasirjerd, with Bejabeta taluka.	Golinda Chauda and Tarak Chandra Chowdhuri and others.	7,197 10 0	151 0 0	
118	Taluk Nowajati, Tuppe Rai, Bhawal, hissa 3 annas 10 gundas 1 cowri 2 kranti.	Hari Kishore Roy Chowdhuri and others.	1,894 12 5	140 2 3	
175	Ditto ditto, hissa 2 annas 8 gundas 2 cowri 1 kranti.	Kali Mohan Bai	641 5 7	.....
176	Hissa 2 annas of taluk Nowaj Ali, Tuppe ditto.	Biswa Nath Bhattacharjee and others.	2,038 12 0	121 3 0	
175	Zemindari, pergunnah Baidome	Hoya Hoya Dehya Chowdhurani and others.	1,674 8 0	402 0 0	
3129	Hissa 13 annas 10 gundas of taluk Krishna Ram Rai Tuppe Huzridi.	Hari Kishore Audhikari and others.	1,334 8 0	136 0 0	
3129	Hissa 2 annas 10 gundas of ditto ditto.	Ram Kishore Gangopadhyay	236 13 0	.....
3240	Taluk Hara, Krishna Ganda Kismet Jangori separated under Act XI of 1859.	Tar Nath Chanda, guardian of Harai Mand Basala.	432 15 0	25 7 2	
4240	Ditto Kismet Huzridi, full estate	Krishna Chandra Chowdhuri	81 1 0	.....
5170	Hissa 1 annas 13 gundas 1 cowri 1 kranti, Jangor Jagat Chit, wansa, gumpur and others, Tuppe Korikhya, li pergunnah Baidomahat.	Dulhari Dasgupta and others.	172 14 0	3 0 0	
5179	Hissa 2 annas ditto	Jagat Tara Dasgupta	94 2 0	.....
5179	Ditto ditto	Hari Kishore Adhikari	94 2 0	.....
5179	Ditto ditto	Kishori Kumar Ghose	94 2 0	.....
5179	Hissa 2 annas 13 gundas 1 cowri 1 kranti ditto	Hari Kishore Roy Chowdhuri	185 12 0	.....
5179	Hissa 3 annas ditto	Naba Kishore, Ram Kishore, and Hari Kishore Shaha.	161 8 0	.....
5179	Hissa 13 gundas 1 cowri 1 kranti, ditto	Brojenkura Kumar Chowdhuri	31 7 0	.....
<i>Second Class Temporarily-settled Estates.</i>					
5129	Char Mahadurpur, pergunnah Altagamali	Settled with Hari Sundari Dehya and others.	430 0 0	6 0 0	

C. F. MACGATH, Covenanted Deputy Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Sarun will be put up to public and unreserved sale at the Collector's office of that district on Thursday, the 23rd December 1880, corresponding with 7th Pous 1288, F. S., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of September 1880.

CLASS 1.—*Permanently-settled Estates.*

Serial number.	Tract number.	Name of estate and pergunnah.	Name of proprietor.	Government revenue of the entire estate.	Government revenue of the share which will be sold for arrears of revenue.	Arrears of revenue due from the estate.	Remarks.
1	173	Maspoor putting, pergunnah Aulair.	Asmat Ali Hadist-eolab and others.	Rs. A. P. K. 619 7 4 0	Rs. A. P. K. 343 9 0 0	Rs. A. P. K. 2 4 7 0	The small share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 275-13-10.
2	280	Arvoa, pergunnah Baul.	Udli Narain and others.	024 12 0 0	843 7 0 0	12 9 10 0	The small share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 81-5-0.
3	314	Eksar, pergunnah Baul.	Shoop Narain Singh and others.	612 11 0 0	500 12 3 0	24 12 0 4	The small share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 602-14-10.
4	577	Jhaghwa, pergunnah Baul.	Mokht Nath Persad, along Monow Bahu.	533 5 4 0	533 5 4 0	2 11 5 0	The entire estate will be sold.
5	610	Kodeerpa Damsria, pergunnah Baul.	Syed Wajid Hussain and others. Hiranga Malikana	1,001 12 0 0 011 7 5 0 190 4 7 0	1,001 12 0 0	0 4 1 0	Ditto ditto.
6	650	Kopa, pergunnah Baul.	Hur Persad and others.	1,001 12 0 0 007 0 3 0	650 3 4 0	0 13 5 0	The small share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 350-12-10.
7	655	Korwa Kotwa, pergunnah Baul.	Bansdeo Narain and others.	853 11 0 0	423 1 9 0	8 12 3 0	The small share of the estate will be sold, with the exception of four shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 568-10-0.
8	830	Hasodipore, pergunnah Baul.	Gopadher Persad Narain Singh and others.	1,290 0 0 0	777 19 7 0	3 0 10 0	The small share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 670-3-0.
9	839	Ditto	Gopadher Pandit	1,290 0 0 0	498 0 0 0	8 14 0 0	The share of Gopadher Pandit, separated under section 10, Act XI of 1859, will be sold, the sudder jumma of which is Rs. 453.
10	1004	Badrin, pergunnah Baul.	Jankirao and others.	1,100 5 4 0	1,100 4 11 0	7 3 7 0	The small share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 9-0-0.
11	1008	Bungta Basowah, pergunnah Baul.	Shugwan Dutt and Durga Dutt.	1,214 14 11 0	1,214 14 11 0	3 12 0 3	The entire estate will be sold.
12	1367	Puchrukhi Sarungpore, pergunnah Baul.	Shet Sahai Singh and others.	569 8 4 0	447 6 5 0	12 1 0 0	The small share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 121-3-1.
13	1445	Shukra Dinapalli, pergunnah Baul.	Narain Ma and others.	900 0 0 0	890 4 3 0	0 12 9 0	The small share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 79-12-0.
14	1575	Bedkagao, pergunnah Baul.	Hilmot Rai and others.	936 12 2 0	720 12 2 0	3 5 8 0	The entire estate will be sold.
15	1787	Saradipalli Tikik Chand, pergunnah Baul.	Ajodhya Tewary and others.	612 0 0 0	612 0 0 0	4 15 0 0	Ditto ditto.
16	1791	Sarni, pergunnah Baul.	Dilber Narain and others.	1,004 0 3 0	1,004 0 3 0	6 12 2 0	Ditto ditto.
17	1837	Rozia Moarompore, pergunnah Chugra.	Shah Asadulla, Baboo Mahimun, and others.	1,291 1 0 3	1,188 5 3 0	5 10 4 0	The small share of the estate will be sold, with the exception of three shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 42-11-7.
18	1838	Berpala, pergunnah Chowbati.	Moharaja Uday Narain Mal and others.	617 0 7 0	617 0 7 0	0 3 5 0	The entire estate will be sold.
19	3101	Shere, pergunnah Chugra.	Bani Narain Singh.	563 0 0 0	540 0 0 0	0 0 7 0	Ditto ditto.
20	2252	Chugra-shere, pergunnah Chugra.	Kanahan, Shet, Kanaya Ma, A.	821 5 4 0	743 3 4 0	0 14 1 0	The small share of the estate will be sold, with the exception of six shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 604-17-1.
21	2445	Mohoota Bunkardi, pergunnah Chugra.	Boodit R. and others.	631 5 5 0	540 0 0 0	7 5 2 0	The small share of the estate will be sold, with the exception of two shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 93-0-1.
22	2503	Pullari, pergunnah Chugra.	Shree Narain, K. Ram Singh, and others.	1,421 11 9 0	802 1 4 0	16 10 11 0	The small share of the estate will be sold, with the exception of four shares separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 620-14-4.
23	2781	Barwell, pergunnah Chugra.	Boodier Singh, Murtipred Singh, and others.	2,021 5 4 0	1,020 10 5 0	4 5 0 0	The small share of the estate will be sold, with the exception of one share separated under section 10, Act XI of 1859, the sudder jumma of which is Rs. 1,014-10-0.
24	2801	Kanda chuk, pergunnah Chugra.	Shah Wajid Hussain.	511 5 10 0	511 5 10 0	0 8 5 0	The entire estate will be sold.
25	2802	Aravalli, pergunnah Chugra.	Aravalli Mahimun	011 0 11 0 011 7 9 0 001 7 2 0	012 0 11 0	0 5 2 0	Ditto ditto.
26	2830	Barwell, pergunnah Chugra.	M. Narain, Janki, and others.	013 0 11 0 750 12 10 0	750 12 10 0	0 1 0 0	Ditto ditto.
27	2884	Narain, pergunnah Chugra.	M. Narain, Zikhar, and others.	3,928 5 0 0 8,019 0 0 0 825 0 0 0	3,928 5 0 0	11 10 3 0	Ditto ditto.
28	2896	Ditto ditto.	Barthandhar Narain and others. M. Narain Mahimun	3,928 5 0 0 760 0 0 0 825 0 0 0	760 0 0 0	40 9 3 0	Ditto ditto.
29	2740	Karbhun, pergunnah Chugra.	Rameswar Dutt and others.	750 0 3 0 465 2 11 0	465 2 11 0	1 3 0 0	Ditto ditto.

Sarun Collectorate, the 26th November 1880.

A. MacDONNELL, Officiating Collector.

NOTICE is hereby given, under Section 3, Act XI of 1859, that the undermentioned estates in the district of Shahabad will be put up to public and unreserved sale at the Collector's office of that district on the 22nd day of December 1880, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1880.

Class.	No. on towp.	Name of mahal with pergunnah.	Name of proprietors.	Government revenue.	Arrears due.	REMARKS.
1	21	Rokharapur, pergunnah Arrah.	Bishan Doyal Sinha, &c.	Rs. A. P. 2,866 10 8	Rs. A. P. 3 1 0	The entire estate, which is a permanently-settled one, will be sold for arrears of its revenue. The estate is a permanently-settled one, with the exception of the shares specified below of proprietors with whom separate accounts have been opened under section 11, Act XI of 1859, and section 70, Act VII of 1876; the shares of other proprietors, bearing a sudder jumma of Rs. 11,467-5-2 7/8, 12 1/2, 12 1/2, will be sold.
	257	Nirpatpur, pergunnah Arrah.	Nanrany Behari, &c.	10,107 10 0	245 7 1	
Resempted						
			Ram Sahar	..	..	10 annas
			Mohdampur	..	..	10 ..
			Chandwa	..	..	..
			Subhanpur	..	..	2 ..
11	307	Rasipur Binsawan, pergunnah Barah guwah.	Rasgwan Doss, &c.	1,011 11 0	2 8 0	The estate is a temporarily-settled one, and will be sold for arrears of its own revenue.
1	667	Udwar Chhetan-dehra, pergunnah Chhowa.	Musammat Bibi Karmant Chetma, wife of Mr. Ananmat Ali and others.	541 1 3	4 15 0	The entire estate will be sold. It is a permanently-settled estate.
1	1056	Amson, pergunnah Chhapur	Durga Prasad, &c.	11,397 6 84	401 4 1	With the exception of shares specified below of proprietors with whom separate accounts have been opened under sections 10 and 11 of Act XI of 1859 and section 70 of Act VII of 1876, the 3 annas share of Jogannidhi Doss, an applicant under the above Acts, and those of another proprietor, viz. 2 annas of Musammat Kunal Kunwar, non-applicant, will be sold:—

To be sold

To be exempted—contd.

Sudder jumma				Arrears.		Name of muazil		Share.	Sudder jumma.			
Rs.	A.	P.	M.	Rs.	A.	Rs.	A.	P.	Rs.	A.	P.	M.
Three annas share of Jogannidhi Doss, applicant	1,050	3	9	85	12	Sera, Darbhat	3	ans	24	0	0	0
Other proprietors	2,098	6	2	11	5	Gangaur	3	..	9	1	7	2
Two annas share of Musammat Kunal Kunwar, non-applicant	1,417	2	34	0	0	Shubhat	2	..	21	18	4	0
						Sellah	4	..	08	12	0	0
						Barath	4	..	151	2	1	0
						Santa	3	..	80	0	0	0
						Sera, Darbhat	1	..	8	0	0	0
						Pakarbar	7	..	26	2	0	0
						Amson talooka	2	..	1,417	2	10	0
						Kosudi	1	..	1	11	12	0
						Shakardapur	1	..	55	12	1	0
						Mahd-ara	1	..	..	..	..	..
						Ganapur	1	..	..	..	..	..
						Kemalpur	1	..	63	0	2	0
						Mohd-ara	1	..	..	..	..	..
						Amson	1	..	121	9	7	5
						Shakardapur	1	..	..	..	..	..
						Barawan	1	..	..	..	..	..

To be exempted

Name of muazil.	Share	Sudder jumma
		Rs. A. P. K. M.
Amson talooka	3 ans.	2,125 11 11 0 0
Do kha	3 ..	120 0 1 0 0
Danabati	3 ..	44 7 0 0 0
Khachanta	3 ..	40 6 3 0 0
Karbaria	3 ..	50 0 0 0 0
Kohari	3 ..	31 0 7 0 0
Jamara	3 ..	95 3 2 8 15
Shakardapur	3 ..	.. ..
Mohd-ara	3 ..	.. ..
Mehon	3 ..	.. ..
Goland	3 ..	.. ..
Rampura	3 ..	62 14 2 15 0
Setaria	3 ..	.. ..

1 1099 Indhi, pergunnah Chhapur. Ram Lal Sinha, &c. 500 0 0 0 10 0 Entire estate will be sold. It is a permanently-settled estate.

1 1407 Masahi, pergun-nah Chhapur. Dakhit Sinha, &c. 308 8 0 0 0 0 This estate is a permanently-settled one. Leaving the shares noted below of proprietors having separate accounts under section 11 of Act XI of 1859, the shares of other proprietors, bearing a sudder jumma of Rs. 211-15-11 1/2, will be sold for arrears of revenue—

		Name of proprietors.	Share.	Government revenue.
				Rs. A. P. K.
		Mahadeo, Soren Sinha, &c., Tawaye	10 ans	58 8 0 0
		Shahpur	10 ..	..
		Mahin	10 ..	..
1	1091	Rambhanti Huaray, pergunnah Dina-pur.	Thakur Dyal Sinha, &c.	630 0 0 11 2 2
		Name of proprietors.	Sudder jumma	Arrears due.
		Raghunath Persad Sinha, applicant under section 10 of Act XI of 1859	Rs. A. P. K. 87 1 0 16	0 15 11 14
		Thakur Dyal Sinha, &c., non-applicants	364 2 0 0	0 2 2 0
				11 2 2 0
1	1221	Sinduar, pergun-nah Samarsahi.	Deogah Sinha, &c.	501 1 1 1 2 2
				This estate is a permanently-settled one. Leaving the shares of proprietors having separate accounts, the shares of other proprietors, being 18 annas, and bearing a sudder jumma of Rs. 65-13, will be sold.
1	1246	Kaithi Khao and Admapur, at-tached to Kaithi, pergunnah Sas-saram.	Dwarkanath	1,278 0 43 30 12 12
				This estate is a permanently-settled one. Only the share as noted below of Dwarkanath, an applicant having separate account, will be sold for arrears amounting to Rs. 63-10-10 according to musilbaqi.
				Kaithi .. 4 annas.
				Admapur .. 6 ..
1	1267	Rhansipur Mahi-choy, pergun-nah Barah	Rajkumwar So-ha, &c.	2,053 7 0 1 14 0
				Entire estate will be sold. It is a permanently-settled estate.
1	1217	Kasani, pergun-nah Samarsam.	Pragati Sinha, &c.	1,832 0 0 3 2 1
				Ditto ditto.

Shahabad Collectorate, the 13th November 1880.

F. H. BARROW, for Officiating Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale at the Collector's office of that district on Monday, the 10th January 1891, corresponding with Bengali 27th Pous of 1287, and with amli 28th Pous of 1288, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1880.

Number of register.	Number of tolgas.	Names of mohals and pergunnahs.	Names of proprietors.	Rudder jumna.	Arrears.
98	54	Mohal Alahpara, pergunnah Gog-tapore.	1/2 share of Brimoty Jatsena Mont Dasi, mother and guardian of Bodananda Masanta minor, Basumati Dasi mother and guardian of Nobodip Chand Masanta minor, Dwarikath and Darpa Narain Masanta, Dina Nath Tarka Sidhanta, Gopinath Tarka Panchanan, Brimoti Romakinkari Dobi, Balava Vatsacharya, Girish Chandra Pal, Jagadati Dasi, wife of Baidyn Nath Bhuya, Brimoti Girija Nandini Dobi, mother and guardian of Jadupati Chakravarti minor, and Mohendra Nath Chakravarti, will be sold for arrears of Government revenue.	Rs. A. P. 748 1 5	Rs. A. P. 0 14 10
		Exclusive of the share of Madhu Sudan Masanta, which has separate account and which will not be sold ...		448 15 0	
100	57	Mohal Bahar Pota alias Gurdakali, pergunnah Kasipora.	Devyendra Mohun and Hari Mohun Jana	1,106 16 2 536 4 8	20 12 3
245	151	Mohal Barda, pergunnah Bobong.	1/2 share of Lal Chand Hazra and Ram Chand Hazra, Brimoti Nobomundari Dasi, mother and guardian of Basu Bhuen Hazra minor, Prasad Kain Patra, Upendra Nath and Kamada Charan Pal, and Balaram Maity, which will be sold for arrears of Government revenue.	158 11 8	4 10 4
		Exclusive of the share of Anandlal Pal, which has separate account and which will not be sold...		194 4 3	614 9 10
		Exclusive of the share of Lal Chand and Ram Chand Hazra and Brimoty Nobomundari Dasi, mother and guardian of Subbhusan Hazra minor, which has separate account and which will not be sold ...		290 8 8	
		Exclusive of the share of Balaram Maity which has separate account and which will not be sold ...		108 12 0	773 18 8
412	271	Mohal Barhan, pergunnah Khan-dar.	1/2 share of Hariprasad Chakravarti, Jovanand Maity, Khoyrat Ali, Myra Charan out, Madhusudan Manu, Pyri Mani Dasi, Brimoti Soroa Mont, Naranari Marik, Barharan Acharye, Jhateswar Hara, Akhoy Naran Hara, Nobodip Chandra Ray himself and brother and guardian of Sub Chandra Ray minor, Binda Nath Satpati, Brimoti Rombha Mont, Modhusuden Roy, Bhuben Chandra Bondopadhyay, Akheyram and Madhusuden Jana, Thakurdas and Madhab Chandra Pal, Khetra Mohun, Lal Mohun, and Mohendra Nath Pal, Robin Chandra and Arson Chandra Bordhan, Dasa Mohun and Jyotindra Das, Golanderam Mondol, Nilmoni Mondol, Kristoprased and Madhusuden Aita, Jagannath and Jyotindra Das, Jay Naran Das, Radha Mohun Maity, Dwarika Nath and Gopi Nath Maity, Radha Nand Sahu, Brimoty Adarnoni Dehya, Baghu Nath and Rina Nath Das, Palharaj Mohapatra, Brimoty Eswara Mont, Brimoti Adar Mont Dasi, Brimoti Ananda Mont Dasi, Brimoty Jagannadi, wife of Tark Nath Chandra Dey, Brimoty Malinogoi Dasi, wife of Harup Naran Maity, and mother and guardian of Tark Nath and Bhola-nath Maity minor, Brimoty Shashimookhi Dasi, Brimoti Alladin Dasi, Brimoty Parbati Dasi, Jyotmoni Dasi, Dwarika Nath Ma, manager of the estate of the minors Gyendra Kumar Jyotindra Kumar, Karindra Kumar, Nagendra Kumar, Gopendra Kumar, and Jyendra Kumar Naga under the Court of Wards, and Lal Mohun, Eswar Mohun and Bhutan Mohun Maity, will be sold for arrears of Government revenue.	10,164 13 1	0 0 0
414	273	Mohal Banagaria, pergunnah Khan-dar.	1/2 share of Uday Chand Jana, Ramprasad Hara, Raju Bhuya, Katan Mont, wife of Bulkunt Nath Roy, Anandaram Ray, Buluran, Bhuya, Dwarika Nath and Modon Mohun Masanta, Taranoni Dasi, Ramnagar Bhuya, Nobodip Chand Masanta minor, Darpa Naran Masanta, Jamma Mont Dasi, mother and guardian of Mohanand Masanta minor, Giridhar Chandra Pradhu, Robin Chandra and Arson Chandra Bordhan, Nandagopal and Paramananda Bordhan, Bib Chandra Bhengoi, Brimoty Adarnoni Dehya, Baghubath and Shimeeth Das Palharaj Mohapatra, Brimoty Eswara Mont Dehya, Modon Mohun Maity, Shashimookhi Dasi, Brimoti Mookta Kesu Dasi, Ram Gorinda Dey, Brimoti Nitya Moi Dasi, Girishchandra Hara and Brimoty Basumoti Dasi, will be sold for arrears of Government revenue.	666 15 0	8 11 8
		Exclusive of the share of Golak Chandra Masanta, which has separate account, and which will not be sold ...		60 1 0	
		Exclusive of the share of Brimoty Goboli Dasi, mother and guardian of Tulasi Prasad, Siboprasad and Sakhi Chand Vakat minor, and Sibinhal Vakat, which has separate account, and which will not be sold ...		664 1 11	
		Exclusive of the share of Darpa Naran and Golak Chandra Masanta, Jamma Mont Dasi, and Dasi, Mont Dasi, which has separate account and which will not be sold ...		200 0 0	
		Exclusive of the share of Rajarat Dasi, which has separate account, and which will not be sold ...		120 6 0	
		Exclusive of the share of Pradyot and Nag, which has separate account, and which will not be sold ...		192 6 0	
		Exclusive of the share of Siboprasad Vanzo, which has separate account, and which will not be sold ...		180 6 0	
		Exclusive of the share of Dinobondhu Nandi himself and guardian of Nobodip Chand Nandi minor, which has separate account, and which will not be sold ...		83 1 0	1,432 7 4
460	277	Mohal Baichagoria, alias Keshram-bha, pergunnah Bastoonchous.	1/2 share of Kedarnath, Romenath Norandronath, Brojo Nath Bhattacharye, Sitat Naran Bani, Dazathi Hangobindo, and Rajiblobhan Pakari, Ram Charan Bondopadhyay, Hrijonath and Kamath Duti, will be sold for arrears of Government revenue.	1,432 7 4 1,108 10 0	12 3 3
740	430	Mohal Chack Daisla, pergunnah Jukapur.	Exclusive of the share of Bankumar Naskar, manager of the estate of Kadhagobinda Pal minor, under Court of Wards, which has separate account, and which will not be sold.	184 12 8	
909	614	Mohal Dura, pergunnah Kedar-kunda.	Gopinath Mohapatra, brother and guardian of Bulkunt Nath and Ajudhya Nath Mohapatra, minor, Modhusuden Masanta and Gobindo Prasad Mohapatra	1,530 0 5 556 7 4	0 10 3
1117	615	Mohal Gombol-pota, pergunnah Kasipora.	Brithar Charan Nandi and Brimoty Dasmoti Dasi	1,135 8 8	44 1 4
1415	617	Mohal Gurepota, pergunnah Kasipora.	Dharmadhar Roy	5,185 0 1	92 8 5
		The joint share of Brimoty Sornomoni Dasi, wife of late Durgal Dhar Mohapatra, Brimoty Praseokhi Dasi, Eday Chandra, Jadupati and Panchanan Das, Baghu Nath Vakat, and Golak Nath Das Bera, guardian and executor of Golak Nath Das Bera, Jogendra Nath Dasa Bera and Basu Selary Dasa Bera, will be sold for arrears of Government revenue.	643 8 4	3 12 4	
		Exclusive of the share of Raghubram and Bhagbat Mohapatra, Brimoty Jaso-da Dasi, wife of late Sornomoni Mohapatra and Mohesh Chandra Mohapatra himself and brother and guardian of Ramnagar Mohapatra minor, which has separate account and which will not be sold.	629 1 9		
1371	623	Gumai, pergunnah Baitaki.	Indra Nath, Upendra Nath, Gopendra Nath and Piary Mohun Masanta, Kesab Chandra Pal, Mohal Charan Panji, Brimoty Mangalata Dasi, Brimoty Alladin Dasi and Brojo Dasa Panji.	1,245 4 1 455 3 3	0 0 7
1205	601	Harijibansa, pergunnah Kasipora.	1/2 share of Bhutan Chandra Bondopadhyay will be sold for arrears of Government revenue.	2,300 5 11	517 14 5
		Exclusive of the share of Mohendra Nath, Dehendro Nath, Jogendra Nath and Upendra Nath Dey, which has separate account, and which will not be sold.		3,337 7 4	
1323	737	Harpore, pergunnah Dakshinmah Baitar and Dahn-rimootia.	The joint share of Haripria Dobi, which has separate account, and which will not be sold.	3,336 12 1	

Number of register A.	Number of taluqa.	Names of mohals and pergunnahs.	Names of proprietors.	Sudder Jamma.	Arrears.
				Rs. A. P.	Rs. A. P.
1870	993	Kashim, pergunnah Bherachour.	The share of Ananda Moï Dobi, which has separate account, and which will be sold for arrears of Government revenue.	3,384 12 1	4 7 0
		Naran and Ajubhya Nath Pahari, Sibi Naran Kar, Lakshminarain Kar and Sripal Kar Mohapatra, Durga Prasad, Upendra Nath, Durga Prasad, Ganga Naran, Sarip Datab, Harinprasad Maiti, Srimotya Jomana Dasi, wife of late Kasi Nath Das, Kirtibha Das, Mochirata, Dwarka Nath, Boitab Charan, Aditia Charan, Rudraprasad, Gouthari, and Girdhar Das, and Srinath Chandra and Srinath Chandra Maiti, Srimotya Lakshmi Dobiya, mother and guardian of Rangkumar, and Prasojo Kumar Kar Mohapatra, Sripal and Dwarka Nath Pahari, Srimotya Rudram Dobiya, wife of late Naran Prasad Kar Mohapatra and Srimotya Bhaswar Dobi.	Chaita Moï Kar Mohapatra, Alladina Dasi, wife of late Rudra Prasad Kar Mohapatra, Durga Prasad, Upendra Nath, Durga Prasad, Ganga Naran, Sarip Datab, Harinprasad Maiti, Srimotya Jomana Dasi, wife of late Kasi Nath Das, Kirtibha Das, Mochirata, Dwarka Nath, Boitab Charan, Aditia Charan, Rudraprasad, Gouthari, and Girdhar Das, and Srinath Chandra and Srinath Chandra Maiti, Srimotya Lakshmi Dobiya, mother and guardian of Rangkumar, and Prasojo Kumar Kar Mohapatra, Sripal and Dwarka Nath Pahari, Srimotya Rudram Dobiya, wife of late Naran Prasad Kar Mohapatra and Srimotya Bhaswar Dobi.	886 11 7	4 8 1
1883	995	Mookteswar, pergunnah Kasi-jorah.	Srinath, Brindran Chandra, Jogendra Chandra, Rara Kumar, Khatra Kumar and Ananda Kumar Dhol, Naran and Baghu Nath Dey Poddar and Dhirendra Chandra Dhol.	1,135 0 1	1 7 7
1909	1050	Moodhar, pergunnah Moynachour.	Srimoti Houdastai Dasi and Basi Naran Maiti ...	827 11 1	45 13 8
1871	305	Makrampur, pergunnah Patanapur.	Harnali Lal Yakat and Srimoti Abhyas Sundari Dasi ...	1,340 0 0	0 0 2
2007	1097	Nakur Balinpur, pergunnah Midnapore, &c.	Imali share of Rani Naran and Urdubh Naran Bhat, Debiprasad, Naran Prasad, Ganga Mohan, and Rajkanta Nath Dey, Hanumali Charan Maiti, Harin-chandra Das, Srimoti Chitra Moï Dasi, Rani Chand Nandi, Srimoti Prasojo, Jagabandhu Ray, Koushtatan Nesho and Siddi Nazir Ali Khan, will be sold for arrears of Government revenue.	1,772 6 0	80 10 8
		Exclusive of the share of Srinath Charan Nandi, which has separate account, and which will not be sold.		391 0 0	
		Exclusive of the share of Jonneyoy Maiti, which has separate account, and which will not be sold.		190 6 0	
		Exclusive of the share of Chandra Mohun Sen, which has separate account, and which will not be sold.		60 5 0	
		Exclusive of the share of Jogabandhu Pal, which has separate account, and which will not be sold.		183 4 3	
		Exclusive of the share of Ramadhi Kundu, which has separate account, and which will not be sold.		167 1 0	
		Exclusive of the share of Boikanta Nath Kundu, which has separate account, and which will not be sold.		181 0 2	
		Exclusive of the share of Mudangopal Masanta, which has separate account, and which will not be sold.		52 0 0	
		Exclusive of the share of Urdubh Naran Masanta, which has separate account, and which will not be sold.		110 5 10	
		Exclusive of the share of Golok Chandra Masanta, which has separate account, and which will not be sold.		416 6 11	
		Exclusive of the share of Dwarka Nath, and Dorpo Naran Masanta, Srimoti Jomana Moï Dasi, mother and guardian of Bodananda Masanta minor, and Srimoti Hanumati Dasi, mother and guardian of Nohodip Chand Masanta, which has separate account, and which will not be sold.		415 11 0	
		Exclusive of the share of Gopinath Masanta, which has separate account, and which will not be sold.		420 3 11	
		Exclusive of the share of Gopinath Masanta, which has separate account, and which will not be sold.		64 5 9	
		Exclusive of the share of Mohendra Nath Masanta, which has separate account, and which will not be sold.		110 6 0	
		Exclusive of the share of Srimotya Sahitra Dasi, which has separate account, and which will not be sold.		123 11 9	
		Exclusive of the share of Purna Nanda Kundu, which has separate account, and which will not be sold.		117 3 3	
		Exclusive of the share of Dharma Dasi, which has separate account, and which will not be sold.		72 0 5	
		Exclusive of the share of Nobin Chandra Nag, which has separate account, and which will not be sold.		473 6 0	
		Exclusive of the share of Srimoti Radamini Dasi, mother of Ashutosh Ghose minor, and Srimoti Bindumati Dasi, which has separate account, and which will not be sold.		206 2 2	
		Exclusive of the share of Mongol Dasi, which has separate account, and which will not be sold.		91 5 4	
		Exclusive of the share of Srimoti Haripra Dobiya, mother of Sridhar Bondopadhyay, which has separate account, and which will not be sold.		105 12 0	
		Exclusive of the share of Srimoti Chandra Moï Dasi, mother of Bindubandhu Das and others, and wife of Kasi Nath Das, which has separate account, and which will not be sold.		41 4 10	
		Exclusive of the share of Srimoti Indramini Dasi, wife of Abay Charan Biswas, which has separate account, and which will not be sold.		11 13 0	
		Exclusive of the share of Balu Anandam Ray, father of Babu Muturilal Ray, which has separate account, and which will not be sold.		238 7 2	
		Exclusive of the share of Srimoti Dechar Moï Dasi, which has separate account, and which will not be sold.		65 11 11	
		Exclusive of the share of Umachar Ghose, which has separate account, and which will not be sold.		21 5 10	
		Exclusive of the share of Kati Mohun Mitra, Mohendra Naran, and Gobind Naran Dey, which has separate account, and which will not be sold.		175 7 6	
		Exclusive of the share of Abay Naran Bondopadhyay, and Srimoti Annapurna Dobiya, mother of Anrita, Masanta, Pary, and Pramadhar Bondopadhyay, which has separate account, and which will not be sold.		530 10 7	
		Exclusive of the share of Srimoti Nitambini Dasi, which has separate account, and which will not be sold.		11 4 0	
		Exclusive of the share of Panoharan, and Bhagaban Chandra Roy, Srimoti Sitotondari Dasi, Haradhar, and Koutlal Ghose, Rahan Chandra, Rani Chand Roy, and Srimotya Sornomoni Dasi, which has separate account, and which will not be sold.		115 0 2	
		Exclusive of the share of Ayed Mohamed Hussein, which has separate account, and which will not be sold.		205 14 3	
		Exclusive of the share of Srimotya Hara Sundari Dasi, which has separate account, and which will not be sold.		29 0 10	
		Exclusive of the share of Ganga Govinda Bani, Kallashbasini Dasi, wife of Ganga Govinda Bani, Natarini Dasi, wife of Rangkumar Bani, Srimoti Bhakatsundari Dasi, wife of Vajra Govinda Bani, which has separate account, and which will not be sold.		263 7 6	
		Exclusive of the share of Basi Naran and Uday Naran Moï, which has separate account, and which will not be sold.		124 9 9	
		Exclusive of the share of Rajillobhan Das Mohapatra, which has separate account, and which will not be sold.		52 4 5	
		Exclusive of the share of Golok Charan Pradhan, which has separate account, and which will not be sold.		163 1 3	
		Exclusive of the share of Umachar Bondopadhyay, which has separate account, and which will not be sold.		289 8 10	
		Exclusive of the share of Unaprasad Roy Mohanoy himself and guardian of Naranprasad, Radhakprasad, and Kumarpasad Roy minors, which has separate account, and which will not be sold.		316 4 11	
		Exclusive of the share of Srimotya Kabiakali Dobiya, which has separate account, and which will not be sold.		333 12 6	
		Total		7,289 11 11	
1963	1806	Salaris, pergunnah Bherachour.	Chandi Charan Maiti and Dinobandhu Nandi himself and guardian of Nohodip Chand Nandi minor, and Jonaklon Das.	565 11 8	1 1 3
2514	1354	Humata, pergunnah Bhagmota.	Anandlal Roy, Srimotya Brahina Moï, adoptive mother and guardian of Upendralal Roy and Srimotya Satya Vans.	1,070 9 8	27 16 8
3701	1460	Tighari, Berinchi-lar, pergunnah Kasi-jorah.	Naran Das M-jundarwad Dagarbar and Ashuta Charan Panda, the last two are the warabjars of Lakhi Jonardisjlu Takur.	928 0 0	4 4 0

CLASS I.—*Permanently-settled Estates.*

[illegible]

Number on the district roll.	Names of estates and pergunahs.	Names of the recorded proprietors.	Amount of sudder jumma.	Amount of arrears due.	Remarks.
401	Sadipur, pergunnah Rajpur.	Nukki Das Mastofce, Gane Chandra Baha, Ram Gopal Baha, Gripe Nanda Chaitanpadhye, Brado Lal Motra, Har Lal, Mint Lal, Ananda Lal Motra, Chunderari Datta, widow of Kewah Nath Acharyee, Rama Gopal Bhattacha, Jay Acharyee, Kunsawari Bansi, Pras Kato Biswas, Hira Malhat Mastofce.	Rs. A. P. 19,293 14 0	Rs. A. P. 2 12 0	Two gundas were lost two and half gund and two share belonging to Ram Baksu Chaitanlingu. bearing sudder jumma Rs. 123-2 will be sold for recovery of arrears of revenue. The share of other proprietors for which separate accounts have been opened will be exempted from sale.
2701	Dohi Gokulnagar, pergunnah Okra.	Tara Moul Dasol, Khetra Nath Mastofce, Bhola Taran Jondar, manager on behalf of Maurice Fitzgerald Saunders and Mr. T. David King Watin, J. K. Thomas and Ram Gopal Chaitanpadhye.	Rs. A. P. 4,288 0 4	Rs. A. P. 1,021 9 1	Eight annas share belonging to Bindaban Chandra Sarkar Chowdhury, bearing sudder jumma Rs. 2,690-5-3 and police Rs. 24-12-4 on account of which separate account has been opened in No. 2101-1 will be sold for recovery of arrears of revenue.
2700	Goor. Bhanga, Netidengab, pergunnah Rajpur.	Giri Dhar Baha, Bindelina Chander Sarkar Chowdhury, Sourendra Chandra Baha.	Rs. A. P. 738 6 0	Rs. A. P. 28 13 4	The share belonging to Dina Nath Mukhopadhyay and others, bearing sudder jumma Rs. 617-5-10 and road fund Rs. 5-11, will be sold for the recovery of arrears of revenue. The remaining share, amounting to annas five gundas six three annas and half, for which separate account was opened, will be exempted from sale.
2183	Khanur Simlia, pergunnah Khatnagar.	and Anand Sundari Datta guardian on behalf of Atmabih Chandra Mukhopadhyay, Sasi Sundari Datta, Chaita Dina Nath, Anghar Nath paday themselves and executor on behalf of Kabi Prasad and Tara Paday Ramnandani.	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2184	Ditto	Ditto	Rs. A. P. 965 12 8	Rs. A. P. 37 0 5	One anna twelve gundas share of the estate belonging to Parbati Chandra Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2185	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2186	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2187	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2188	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2189	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2190	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2191	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2192	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2193	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2194	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2195	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2196	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2197	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2198	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2199	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2200	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2201	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2202	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2203	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2204	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police annas 10, on account of which separate account has been opened in No. 2164-2, will be sold for recovery of arrears of revenue.
2205	Ditto	Ditto	Rs. A. P. 965 12 4	Rs. A. P. 37 0 0	One anna twelve gundas share of the estate belonging to Akubendra Nath Rai Chowdhury, bearing sudder jumma Rs. 93-0-3 and police ann

Class Second.—Temporarily-settled Nations

Nudeen Collectorate, the 6th December 1980.

W. V. G. TAYLOR, Collector of Nudden.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Mozufferpore will be put up to public and unreserved sale at the Collector's office of that district on the 8th day of January 1881, corresponding with 23rd Poush 1288. Firstly, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 25th September 1880.

Serial No.	Township No.	Name of mohala.	Name of malika.	Government revenue of entire estate.	Government revenue of the estate to be sold.	Amount of revenue due from the estate.	Remarks.
				Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	738	Kunwar, pergunnah Bahra ...	Enstogore Jha ...	853 15 0	853 15 0	27 16 0	
2	908	Chawan Kullian, pergunnah Bahra ...	Shaikh Jamaluddeen, &c. ...	2,980 12 0	1,220 6 0	83 12 8	
3	1064	Mulhapur Anant, pergunnah ditto ...	Rajah Shewraj Nandan Singh ...	534 0 4	534 0 4	17 8 0	
4	1096	Ditto, Mulhapur, pergunnah ditto ...	Ditto ...	606 10 9	566 10 6	35 8 1	
5	1141	Harnuhara, ditto ...	Ditto ...	801 5 4	801 5 4	0 0 0	
6	8836	Baryapur Kandh, pergunnah Niamurah ...	Boolackee Lall and Nath Babai ...	824 10 11	97 8 4	3 0 0	
7	1235	Ditto ditto ...	Burbulloh Sahai ...	824 10 11	33 13 7	0 1 7	
8	8336	Ditto ditto ...	Ramdyal Singh and others ...	824 10 11	341 13 11	16 0 1	
9	2414	Chhapra Khaja Chand, ditto ...	Shaikh Abdullah ...	740 0 0	6 12 3	1 3 0	
10	2414	Ditto ditto ...	Waria Ally, &c. ...	740 0 0	749 13 6	64 4 6	
11	8463	Ghatara Bhoemul, ditto ...	Isaran Porahut, &c. ...	1,130 7 7	835 13 1	45 4 9	
12	8463	Lachapur, ditto ...	Rhoob Lall, &c. ...	703 5 7	122 11 8	9 5 8	
13	8463	Ditto ditto ...	Mussamat Ram Brijasee Kuer ...	703 5 7	41 8 0	2 0 0	
14	8463	Ditto ditto ...	Koor Bawlut Singh ...	703 5 0	30 6 0	2 8 8	
15	8463	Nyamulpur Subtha, ditto ...	Gopal Narain ...	703 7 0	125 0 0	8 10 0	
16	8463	Ditto ditto ...	Buring Narain ...	703 7 0	41 3 8	10 8 8	
17	8463	Nyamulpur Numa, ditto ...	Jorwal Narain Singh ...	703 7 0	52 1 3	20 13 2	
18	8463	Ditto ditto ...	Deepnarain Singh ...	703 7 0	87 15 0	1 5 0	
19	8708	Mughwara, ditto ...	Khoorshad Ally, &c. ...	3,101 11 2	63 13 7	13 0 6	
20	8708	Mirharan Mahomedpur, ditto ...	Ditto ...	678 4 0	578 4 0	60 6 4	
21	3530	Chak Singar, pergunnah Hajipur ...	Phaikhathaly Singh ...	1,068 10 7	1,008 10 7	2 10 0	
22	3530	Shahpur Khatpur, ditto ...	Amur Singh, &c. ...	606 10 8	206 14 8	6 5 3	
23	3537	Patrapur Shahapur, ditto ...	Shon porahut Singh ...	616 23 8	101 6 8	45 1 7	
24	8017	Onindpur Bokhala, ditto ...	Imarta Porahut ...	606 0 11	85 0 0	25 7 0	
25	8017	Ditto ditto ...	Bhugwan Sahai ...	606 6 11	80 10 8	0 13 5	
26	8000	Kaimurajpur, ditto ...	Aadit Singh, &c. ...	569 7 0	569 7 0	0 19 5	
27	8031	Kummulpur Putty, pergunnah Raula ...	Kamuran Singh, &c. ...	254 6 11	534 0 11	39 0 11	
28	8040	Dumrahi, ditto ...	Rughoonath Singh, &c. ...	530 0 5	18 11 2	3 8 8	
29	8044	Ghatamoupar, ditto ...	Dighata Singh, &c. ...	763 5 7	137 14 5	13 13 0	
30	7019	Mura, ditto ...	Asad Mahomed Taker Khon ...	810 8 10	423 11 0	14 7 1	
31	7020	Machutpur, ditto ...	Hirun Singh, &c. ...	739 6 1	453 8 11	20 5 7	
32	7020	Ditto ditto ...	Harsunjer Narain ...	739 6 1	98 4 0	0 0 0	
33	7020	Hoselapur, ditto ...	Lambodar Perand Narain Singh ...	1,087 0 5	463 1 3	6 5 8	
34	7382	Jahangirpur Balhance, pergunnah Sur- ench ...	Nanthar, &c. ...	654 7 3	255 16 0	84 0 0	
35	7426	Succulapur, pergunnah Surench ...	Archa Lal ...	650 11 0	201 14 0	30 12 1	
36	1001	Pajpur Pargana, pergunnah Ghosara ...	Mukhammad Infor Many Koor ...	570 0 4	870 0 4	5 14 6	
37	10017	Jahat, pergunnah Hajipur ...	Deemaran Misser, &c. ...	1,123 1 5	337 5 5	48 16 0	
38	10007	Phakoli, pergunnah Niamurah ...	Kamulakar Singh ...	558 11 1	830 13 1	3 4 2	
39	11044	Rampur Karamchari, pergunnah Hajipur ...	Girja Ruzah Singh and others ...	856 0 0	107 0 0	31 7 0	

Monterey Collectorite, the 2nd December 1980.

C. F. WENZLER, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of East Burdwan will be put up to public and unreserved sale at the Collector's office of that district on the 5th day of January 1881, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of September 1880.

No. in the rent roll.	Class.	Name of mohal and pergunnah.	Proprietors.	Government revenue.	Assess.	Remarks.
68	Permanently settled estate.	Kurrampoor, pergunnah Shahabad.	Syed Mahmood Akbar, Syed Attawar Rohman, Khobara Bibee, Soeda Bibee, Mahomed Moosa, Poonasah Kumar Roy, and Musammarat Mookerjee, manager of minor Syed Abdul Selam's estate.	Rs. A. P. 0,180 9 0	No. A. P. 4,395 6 7	In this estate a separate account under Act XI of 1859 has been opened with respect to the following shares and the Government revenue on account thereof having been recovered, the shares will therefore be exempted from sale, and the remaining portion is to be sold for arrears of Government revenue, as shown in column D.— Brooman Narain Mookerjee, manager of minor Abdul Selam's estate, under jumma of which is Rs. 2,300-15-0.
7	Ditto	Chakras resumed mahal Kurrampoor pergunnah Shahabad.	Syed Mahmood Akbar, Syed Attawar Rohman, Khobara Bibee, Soeda Bibee, Mahomed Moosa, Poonasah Kumar Roy, and Musammarat Mookerjee, manager of minor Abdul Selam's estate.	78 15 1	68 13 5	The following separate account has been opened under Act XI of 1859, and the Government demand in respect of which having been paid, it will be excluded from sale.— Brooman Narain Mookerjee, manager of minor Abdul Selam's estate, under jumma Rs. 30-7-11.
69	Ditto	Koronie, pergunnah Benadurga.	Mahomed Kameeraj, Kamini Devi guardian, a step mother of minor Khandanand Kabeeraj, and guardian mother Shodganund Kabeeraj, and Girsaganud Kabeeraj, Saad Mahomed Moosa, Srimathi Soeda Mani Dass, Strongly Pershad Choudhary Secretary	1,340 7 0	69 11 11	The following separate accounts have been opened in this estate under Act XI of 1859, and the Government demand in respect of which having been paid, they will be excluded from sale.— Sudder jumma Rs. A. P. 645 10 8 261 14 2½
		Jog Mohajer Daboo, guardian mother, Gopendra Chandra Ghosal, Syed Attawar Rohman, Syed Abdool Fattah, Khobara Bibee, Soeda Bibee, Kushtona Chand Bibee, Dinobandhu Barai, Syed Mahmood Akbar, Musammarat Mookerjee, manager of Abdul Selam's estate.				<p>Kumtoree Chand Babu</p> <p>Soodasthi Dasal</p> <p>Hindustani Koberaj</p> <p>Karnali Dabee, guardian mother of minor Kalada Verahel, Nohjannand and Harijannanda Kohraj</p> <p>Nriasingha Prasad Ghosal and Jogmohana Dahi, guardian mother of Oopendra Chandra Ghosal</p> <p>Brimmamarain Mookerjee, manager of minor Abdul Selam's estate</p> <p>The following separate accounts have been opened in this estate under the provision of Act XI of 1859, and the Government demand in respect of which having been paid, they will be excluded from sale.—</p> <p>Girish Chandra Roy, Jankinath Roy, Maulesonot Dass, and Brooman David, guardian mother of minor Jorendra Chandra Roy</p> <p>Brimmamarain Mookerjee, manager of minor Abdul Selam's estate</p> <p>The estate will be sold for arrears of Government revenue.</p>
97	Ditto	Ditto	Denobandho Barai, Girish Chandra Roy, Jankinath Roy, Sreenutty Monmalin Dass, and Annapoorna	421 10 0	64 6 0	
		Dami guardians of minor Jugendra Chandra Roy, Syed Attawar Rohman, Syed Abdool Fattah, Sreenutty Khobara Bibee, Brooman Soeda Bibee, Syed Mahmood Akbar, Musammarat Mookerjee, manager of Abdul Selam's estate.				<p>Rs. A. P. 251 6 0</p> <p>69 11 11</p>
114	Ditto	Chatterpur, pergunnah Chatterpur.	Eusoda Sundari Datta, Sister of late Jaganna Thakur and late Thakur and Eusoda Datta.	690 6 2	240 3 0	
115	Ditto	Ditto	Haridiprased Ban Chowdhury, Subdeep Chandra Ban Chowdhury, Sham Lal Ban Chowdhury, Motilal Ban Chowdhury, Paras Chandra Ban Chowdhury, Kanti Lal and Wimal Ban Chowdhury, and Nasib Lal Ban Chowdhury.	1,917 12 4	57 11 7	

Burdwan Collectorate, the 2nd December 1880.

A. PHILLIPS, for Collector.

NOTICE is hereby given, under section 6, Act XI of 1959, that the undermentioned estates in the district of *Sessore* will be put up to public and unreserved sale at the Collector's office of that district on Friday, the 14th January 1961, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th September 1950.

CLASS I.—*Permanently-settled Estates.*

Torjer No. 45.—Mehal pergunnah Bherchi; recorded proprietors Manmathanath, Griganath, and Satendra Nath Roy Chowdhury, minors under Court of Wards; Rajendra Nath, Mahendra Nath, Parbhutty Nath Roy Chowdhury, Bhabatarini Debi, Narendra Nath and Umorindra Nath Roy Chowdhury, minors, and Ishar Chander Bosc, bearing a sudder jumma of Rs. 2,953-4-1, out of which four shares belonging to Parbhutty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 295-6-2, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 82-12-3; and five shares belonging to Bhabatarini Debi, Narendra Nath and Umorindra Nath Roy Chowdhury, bearing a sudder jumma of Rs. 295-6-2, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 82-12-3. The other shares of Debnath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Taluk No. 67.—Mehal Taraf Hazrakali, pergunnah Malay; recorded proprietors Ka-hinath Roy Chowdhury, Debnath Roy Chowdhury and others, bearing a sudler jumma of Rs. 800-3-10, out of which three shares belonging to Parbhat Nath Roy Chowdhury, bearing a sudler jumma of Rs. 800-0-1, of which separate accounts have been opened, will be sold for the recovery of arrears of Rs. 25-12-3; and five shares belonging to Jugalendra Nath Roy Chowdhury, himself and guardian of Narendra Nath and Umendra Nath Roy Chowdhury, minors, bearing a sudler jumma of Rs. 800-4, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 25-12-3; other shares of Kashinath Roy Chowdhury and Debnath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Tanjore No. 163.—Mahal jaganmoh Molloy; recorded proprietors Huryebhattama Ghose, manager of Manmatha Nath, Gurjari Nath and Sankaranath Roy Chowdhury, minors under Court of Wards; Karbinath, Umernath, Debant Roy Chowdhuries and others, bearing a sudden jumma of Rs. 22,072-114, out of which four shares belonging to Parbhaty Nath Roy Chowdhury, bearing a sudden jumma of Rs. 2,297-3-9, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 765-9-10; five shares belonging to Jadbendin Nath Roy Chowdhury, himself as well as the guardian on behalf of Narendra Nath and Umernandra Nath Roy Chowdhury, minors, bearing a sudden jumma of Rs. 2,297-3-9, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 746-16-9. Three shares belonging to Manmatha Nath Roy Chowdhury and others, minors under the Court of Wards, and the other shares of Debant Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

E. J. BARTON, Officiating Collector.

C. T. MURCALFE, Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 10th January 1881, corresponding with 27th Pous 1287 B., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1880.

No. of town.	Name of mahal and pergunnah.	Name of proprietors.	Government revenue.	Amount of arrears.	REMARKS.
75	Tarat Malanohi, pergunnah Binduori.	Hindobansini Chaudhuri and others.	Rs. A. P. 1,034 12 0	Rs. A. P. 0 8 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Hindobansini Chaudhuri and others, which bears a revenue of Rs. 747-2, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
76	Kismit Barman, pergunnah Binduori.	Official Trustees of Bengal on behalf of Mr. A. P. Bhowmik.	641 1 0	170 3 0	The entire estate will be sold.
110	Piyur and Khord Choudhury, &c., pergunnah Islampur.	Haremand Datta and others.	2,687 4 0	9 3 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Haremand Datta and others, which bears a revenue of Rs. 2,178-1, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
115	Tarat Bhannarai, pergunnah Rajura Naxipur.	Krishna Nath Pal and others.	2,750 15 0	7 5 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Krishna Nath Pal and others, which bears a revenue of Rs. 2,348-1, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
124	Baju Chappo, pergunnah Baju Chappo.	Bejoy Govind Chowdhury and others.	2,480 10 0	140 5 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Bejoy Govind Chowdhury, which bears a revenue of Rs. 426-1 including police, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
132	Baju Chappo, pergunnah Baju Chappo.	Ditto	2,300 10 0	145 5 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Bejoy Govind Chowdhury, which bears a revenue of Rs. 728-2 including police, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
134	Ditto	Abhay Govind, and Bejoy Govind Chowdhury and others.	906 0 0 Police 2 2 0	23 9 0	Separate accounts have been opened in this mahal under Act XI of 1859. The shares of Abhay Govind and Bejoy Govind Chowdhury, which bears a revenue of Rs. 454-3 including police, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
136	Ditto	Bejoy Govind Chowdhury	906 0 0 Police 2 2 0	41 4 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Bejoy Govind Chowdhury, which bears a revenue of Rs. 242-2 including police, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
138	Tarat Shrijangar, pergunnah Mahammad Sahi.	Bejoy Govind Chowdhury and others.	1,045 5 0	5 14 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Nitayati Debbar, which bears a revenue of Rs. 316-0, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
172	Tarat Haran, pergunnah Tajine Chapila.	Anand Chandra Majumdar and others.	831 4 0 Police 8 13 0	84 12 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Rabim Kanai Majumdar, which bears a revenue of Rs. 84-1 including police, and that of Anand Chandra Majumdar, which bears a revenue of Rs. 321-14 including police, and which are in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
204	Chak Govindhari, pergunnah Kater mehal.	Davendra Nath alias Dwarakanath Bhattachary and others.	1,510 0 0	113 4 0	The entire estate will be sold.
231	Bhannurah and others, pergunnah Khosabati.	Trilokanath Chakravarti and others.	3,724 14 0 Police 68 3 0	20 1 0	Ditto ditto.
260	Dhombis, &c., pergunnah Khosabati.	Chandra Nath Bahl and others.	591 16 0	5 0 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Rai Lachinipal Singh, which bears a revenue of Rs. 307-7, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
330	Arund Bahari, pergunnah Barnabati.	Synd. Haasonjan and others.	831 4 0	15 10 0	The entire estate will be sold.
1330	Chor Ishala, pergunnah Baranpur.	Fakharuddin Mahomed Achmal alias Aslamuddin Chowdhury.	1,505 10 0	400 0 0	The proprietary right of the shareholders will be sold.

Pubna Collectorate, the 20th November 1880.

W. CLAY, Offg. Collector.

Statement of the Affairs of the Bank of Bengal for the week ending 14th December 1880.

LIABILITIES.			ASSETS.		
	Rs.	A. P.		Rs.	A. P.
Capital paid up	2,000,000	0 0	Government Securities	1,34,33,521	8 0
Reserve Fund	22,38,309	0 0	Loans on Government Securities, &c., at Head Office and Branches	50,38,770	0 10
Public Deposits at Head Office	88,49,264	6 6	Accounts of credit on Government Securities, &c., at Head Office and Branches	37,53,695	11 0
Do at Branches	79,10,343	8 4	Bills discounted and purchased at Head Office and Branches	1,60,03,176	0 5
Other Deposits at Head Office and Branches	4,74,43,521	14 0	Balances with other Banks	3,51,371	19 5
Bank Post Bills, &c.	2,56,040	11 1	Bullion	44,214	11 11
Vandias	13,76,531	3 8	Dead Stock	11,04,240	15 9
			Stamps	7,724	14 0
			Sundries	3,73,530	8 10
				4,13,95,145	8 0
			Cash and Currency Notes at Head Office	Rs. 2,53,97,547	1 5
			Cash and Currency Notes at Branches	2,18,30,204	4 10
				4,07,30,751	5 1
Report	8,81,25,820	14 1	Report	8,81,25,820	14 1

Bank of Bengal.
Calcutta, the 16th December 1880.

J. GORDON, Chief Acct. & D. Secy.
(561-1)

By order of the Directors.
R. HARRIS,
Secretary and Treasurer.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignee.	Ships.
1880. Dec. 7	1 Case, 536 in a diamond, top C & Co.	Order	S. S. Duke of Sutherland.
" 7	1 Case, 336 in a diamond, top C & Co.	Ditto	Ditto.
" 7	1 Bale, C & H	Ditto	Ditto.
" 7	2 Cases, 1,070 in a diamond, top E, bottom R	Ditto	Ditto.
" 7	8 Packages, East India Railway	Ditto	Ditto.
" 7	1 Case, H N K	Ditto	Ditto.
" 7	1 Case, addressed	The Lieut.-Colonel Commanding 65th Regiment, Dinapore, East Indies.	Ditto.
" 7	1 Package, M S S	Order	Ditto.
" 7	4 Bales N N M, bottom H S K & Co.	Ditto	Ditto.
" 7	1 Bag, D S & Co., no mark	Ditto	Ditto.
" 7	1 Case, S P & Co. in a diamond, bottom H S K & Co.	Ditto	Ditto.
" 7	1 Case, addressed	H. W. Sheldrake, No. 1310 Sergeant, C. Battery, C. Brigade, R. H. A., Morar, Bengal, E. Indies	Ditto.
" 7	1 Case, 117 in a diamond, outside W C & Co.	Order	Ditto.
" 11	5 Cases, 483 in a diamond, top C & Co.	Ditto	S. S. Gannet.
" 11	2 Cases, 433 in a diamond, top C & Co.	Ditto	Ditto.
" 11	1 Case, 1,034 in a diamond, top R, bottom B	Ditto	Ditto.
" 11	1 Case, 1,034 in a diamond, top E, bottom R	Ditto	Ditto.
" 11	1 Bundle hoop iron, no mark	Ditto	Ditto.
" 11	3 Cases, addressed	J. A. Archer	Ditto.
" 8	3 Packages, B D in a diamond, bottom F M	Order	S. S. Discoverer.
" 8	4 Cases, B in a diamond	Ditto	Ditto.
" 8	3 Cases, K D M C in cross	Ditto	Ditto.
" 8	1 Bale, L S & Co. in a diamond	Ditto	Ditto.
" 8	1 Case, P in a triangle, top E E G M, bottom N T	Ditto	Ditto.
" 8	1 Case, P in a triangle, top E E G M	Ditto	Ditto.
" 8	1 Case, C C C in cross, bottom H S K & Co.	Ditto	Ditto.
" 8	27 Packages, X in circle or no mark	Ditto	Ditto.
" 8	3 Cases, H C in a diamond	Ditto	Ditto.
" 8	1 Parcel, addressed	Ram Lall Agurwalah, Esq., 13, Sumbhoo Nauth Mullick Lane, Mullick Street.	Ditto.
" 8	1 Parcel addressed	Messrs. Kettlewell, Bullen & Co.	Ditto.
" 9	1 Case, J L	Order	S. S. Navarino.

CALCUTTA, the 18th December 1880.

(562—1)

G. H. SIMMONS, for Vice-Chairman.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
277	O 62—90510	20	Inspector W. Ferris, Tal-tollah thana, Calcutta.
"	—90511	20	
"	—90512	20	
"	—90513	20	
278	79—85641	10	The Deputy Collector in charge, Treasury, Cut-lack.
"	81—44995	10	
"	—44202	10	
"	80—80516	10	
"	80—07560	20	

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
281	O 59—55613	30	Woomesh Chunder Mukerjee.
"	38—51841	5	
282	38—08860	100	Miss E. T. Elder.
283	91—30721	10	
"	—30722	10	Inspector W. Ferris.
"	—30723	10	
"	—30724	10	
"	—30725	10	
"	—30727	10	
"	—30728	10	
"	—30729	10	
"	—30730	10	
284	69—30483	100	O. Mourilyan.
"	—61240	100	
"	32—07025	60	Kristo Gangooly Mitter.
285	70—77097	500	
287	69—70793	100	Aubinaah Chunder Chatterjee.
"	32—00998	50	
"	61—34619	20	
"	38—83830	5	

Notes wholly lost or destroyed.

Register No.	No. of Notes.	Value.	Name of Claimant.
		Rs.	
288	O 32-18122	50	Lackernam.
290	" 31-78976	50	The District Superintendent of Police, Julpigoree.
"	" 31-78977	50	
"	" 31-78978	50	
291	" 69-27763	100	Shew Doyal Gool Raj.
292	" 69-73508	100	Sergeant Strong.
"	" 69-73509	100	
"	" 69-73510	100	
"	" 69-73511	100	
"	" 69-73512	100	
"	" 69-73513	100	
293	O 61-34162	20	The Post Master, Calcutta.
"	" 60-46044	20	
"	" 81-06548	10	
294	" 63-30235	20	The Post Master-General, Bengal.
"	" -30236	20	
295	" 69-58305	100	Abdul Jaleel.
296	" -42309	100	Radhia Jeehun Mukerjee.
297	" 75-40858	10	The District Superintendent of Police, Nuddea.
298	" 74-25509	1,000	F. P. Chrestien.
299	" 68-27541	100	Nundo Lal Babu.
303	" 74-27332	1,000	Messrs. Kerr, Tarruck & Co.
"	" -27333	1,000	
"	" 69-40870	100	
"	" -38003	100	
"	" -36871	100	
"	" -43095	100	Ram Das Kundoo.
304	" -23631	100	
305	" -21497	100	Hari Ram Raja Ram.

Notes partially lost or destroyed.

285	O 62-02185	20	Behari Lal Mitra.
286	" 38-61828	"	Aghore Chunder Dass.
287	" 62-68023	50	Joygopal Lushkur.
288	L 20-3 587	5	Mrs. Rice.
289	O 61-07270	20	Rev. Father Conrad.
"	" 37-25544	5	
290	" 76-34039	10	W. R. Barry, M.C.S.
291	" 68-79108	20	Major C. O'Donel.
292	" 71-07952	500	Kristo Mongol Shaw.
294	" 68-82023	20	Ashootosh Bose.
295	L 23-82554	5	Busraddeen Mohamed.
296	" 35-28784	10	The Assistant Director-General of the Post Office of India, Calcutta.
297	" 76-21800	10	Bishuupada Banerjee.
298	" 53-28403	10	Kiswory Mohan Ghose.
299	" 90-00920	10	Umes Chunder Roy.
"	" -38709	10	
"	" -90659	10	
300	L 66-57203	5	Nazaff Ali.
301	O 59-53330	20	Sital Pershad.
302	" 77-50709	10	D. H. R. Moses.
"	" 37-00201	5	
303	A 98-03132	10	Nobin Chunder Boss.
"	" 98-38531	10	
304	O 31-10269	50	Dr. B. B. Gupta.
"	" 61-02158	20	
305	" 37-62040	5	J. B. Birch.
306	L 93-57745	50	Messrs. Balmer, Lawrie & Co.
198	L 61-42238	20	Brojo Mohan Dutt.
"	" -42239	"	
199	" 56-09194	5	Gobind Chunder Paul.
"	" -60195	"	
200	O 57-06103	20	Raghoo Nath Byasack.
"	" -06103	"	
"	" 42-79193	10	
"	" -79192	"	
202	" 84-09088	10	Nobodip Chander Dutt.
"	" 84-09089	"	
203	O 38-08415	5	Dr. R. C. Chandra.
"	" -06418	"	
204	" 08-58403	100	Gouriprosad Kundoo.
"	" -06405	"	

R. A. STERNDALE.

Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 20th December 1880.

Notice.

REQUIRED a Head Clerk for the English Office of the District Court of Hooghly. Salary Rs. 70 per mensem rising to Rs. 100 by biennial increment of one-tenth of the difference between the minimum and the maximum. Head Clerks of districts, who possess good knowledge of the English language and experience of office business, will be preferred. Applications should be sent to the undersigned on or before the 15th proximo.

J. P. GRANT, District Judge.

Hooghly, the 20th December 1880.

WANTED a Surveyor for the Lohardugga Road Cess Committee for six months; salary Rs. 50 a month including horse allowance.

No one need apply who has not passed the required examination of the Public Works Department, and who has not practical experience of surveying. A knowledge of English is also indispensable. Application, with copies of testimonials, will be received by A. W. B. Power, Esq., M.A., Chairman of the District Road Cess Committee, Lohardugga, Ranchi.

(545-3)

Ras CHURN GHOSH, Vice-Chairman.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine and can be purchased by Government officers for public and charitable purposes, and by any one taking twenty pounds at a time, from the Superintendent, Botanical Garden, Calcutta, for cash only, at the following rates:—per four ounce tin, Rs. 4 ans. 8; per eight ounce tin, Rs. 8 ans. 8; per pound tin, Rs. 16 as. 8. The general public can be supplied by the Superintendent, Botanical Garden, for cash only, at the undernoted rates:—per four ounce tin, Rs. 5 ans. 8; per eight ounce tin, Rs. 10 ans. 8; per pound tin, Rs. 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

For Sale.

At Narora, near Rajghat, Bull's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	REMARKS.
			Rs.	
Bull's dredger	30	14 cubic feet	40	These have been used, but are in good condition.
Ditto	120	21 ditto	65	
Ditto	8	6 ditto	120	
Ditto	50	14 ditto	75	
Ditto	24	24 ditto	105	Quite new.

Apply to Mr. Edward J. Jones, Executive Engineer, Narora Division, L. G. Canal, Narora, via Rajghat Oudh & Rohilkhand Railway Station.

W. JEFFREYS, Lieut.-Col., R.E.

Suptg. Engr., 4th Circle, I. W., N. W. P.
Aligarh, the 24th September 1879.

Forest Department, Bengal, Sunderbuns Division.

NOTICE.

ONE log of wood is now lying at the Government Timber Depot of Tangara Khal Station. Any person having claim upon the same is requested to come forward and prove his claims within two months from this date to the officer in charge of the depot or at the office of the undersigned, and after paying salvage, &c., upon the log, to remove the same.

2. No claims will be admitted after two months from this date, when the post will be sold for the benefit of Government.

G. W. STRETTALL.

Deputy Conservator of Forests, Sunderbuns Division.
No. 3, Hungerford Street, dated Calcutta, the 10th December 1880. (546-8)

Forest Department, Bengal, Sunderbuns Division.

NOTICE.

THREE pieces of teak timber are now lying at the Government Timber Depot of Khulna station. Any persons having claim upon the same are requested to come forward and prove their claims within two months from this date to the officers in charge of the depot or at the office of the undersigned, and after paying salvage, &c., upon the logs to remove the timber.

2. No claims will be admitted after two months from this date, when the timber will be sold for the benefit of Government.

G. W. STREETELL,

Deputy Conservator of Forests, Sunderbuns Division.
No. 3, Hungerford Street, dated Calcutta, the 1st November 1880. (470-8)

Forest Department, Bengal. Notice.

SAL Timber in log is now available at the Depôts of the Forest Department, Buxa Division, as follows:—
Alipor Depôt on the Kaliyani river, 12 miles north of Kuch Behar.

Sál logs averaging 30 cubic feet apiece, about 800.

Rates.—1st class timber in log, Re. 1-4 per cubic foot.

2nd ditto As. 12 ditto.

Naraingunge sleepers 6' x 8' x 4", about 4,000.

Rate.—At Re. 1-12 each.

Gachidanga Depôt on the Kaliyani river, at the crossing of the Rangpur-Dubri road—

Sál logs about 60.

Rates.—1st class Re. 1-8 per cubic foot.

2nd " " 1 ditto.

Kaonia Depôt on the Teesta river, at the terminus of the Rangpur branch of the Northern Bengal State Railway.

Sál logs about 250; average cubical contents 30 cubic feet.

Rates.—1st class logs, Re. 1-12 per cubic foot.

2nd " " 1 ditto.

Sál Narrow-gauge sleepers 6' x 5' x 4" about 9,000.

Rate.—At Re. 2-6 each.

Dacca Depôt.—About 170 sál log.

Rates.—Re. 1-12 to Re. 2 per cubic foot.

The Timber may be seen at the Depôts, and will be shown by the Foresters in charge. Further information can be obtained from the undersigned.

G. A. RICHARDSON,

Asst. Conserv. of Forests, Buxa
Buxa, the 6th October 1880. (453-f.n.)

Notice.

Oudh Forest Department. BYRAMGHAT DEPOT.

ON THE OUDH AND ROHILKHAND RAILWAY.

FROM this date the prices of sál beams and scantlings supplied from this depot will be as follows:—
BEAMS.—21 feet in length, at Re. 2-10 per cubic foot.

22 " " 2-12 "

23 " " 2-14 "

24 " " 3 "

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Re. 2-8 per c. ft.

Under 12 and over 7, at " 2-6 "

Under 7 feet, at " 2 "

The above prices are for ordinary building purposes.

For *Planking Sleepers*, &c., special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Re. 2-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and prices fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge, By order of the Conservator of Forests, Oudh Circle,

KANUN LAL, in charge Byramghat Depot.

The 22nd May 1879.

Notification.

THE right of selling Court Fee Stamps up to and inclusive of the value of Rs. 75, and Non-Judicial Stamps up to and inclusive of the value of Rs. 50, at the Calcutta Collectorate and the High Court, during the remainder of the current official year 1880-81, ending on the 31st March 1881, will be put up to auction at this office at 12 o'clock on Friday, the 31st December 1880.

The vendors who may be appointed will be allowed the usual discount on all purchases made by them from this office. They will be required to pay one month's fee in advance, and one month's fee on the 1st day of each month for which it is due. The advance fee will be forfeited to Government if the licence is surrendered before 31st March 1881.

The Collector does not bind himself to accept the highest or any offer which may be made, but reserves to himself a discretion to select those persons who appear best qualified.

The following are the limits within which the auction purchasers will have the exclusive privilege of selling Stamps:—

CALCUTTA STAMP VENDOR.

North.—Dalhousie Square (North) and Coliah Ghaut Street, excluding Custom House and Post Office.

West.—Strand Road from Coliah Ghaut to Hastings Street.

South.—Hastings Street and Government Place (North).

East.—Old Court House Street and Dalhousie Square (East).

HIGH COURT VENDOR.

North.—Hastings Street.

West.—Strand Road from Hastings Street to Chandpal Ghaut.

South.—Esplanade Row.

East.—Government Place (West).

Any further information or particulars may be obtained by applying to the undersigned at his office daily, between the hours of 11 a.m. and 5 p.m.

G. M. GOODRICK, Collector of Stamp Revenue,
Calcutta Collectorate, No. 5, Church Lane, the 20th December 1880.

Notice.

IN pursuance of Section 146, Clause 2 of the Indian Co.'s Act, X of 1866, notice is hereby given that the Jamalpur Railway Hindoo Co-operative Society, Limited, has been voluntarily wound up with the full consent of the shareholders at their extraordinary general meeting held on the 4th instant. The undersigned have been appointed liquidators.

Creditors are requested to submit their claims to the undersigned before the 31st March 1881, after which date no claims will be admitted.

DOORAJ CHURN BHUTTACHARJEE.

KOYLAJ CHUNDER HALDER.

KAM CHENDRA CHATTERJEE.

BEHARER LAUL BANERJEE.

Jamalpur, the 7th December 1880.

(537-3)

In the Goods of Alexander McRitchie, formerly Superintending Engineer in the employ of the Peninsular and Oriental Steam Navigation Company, Limited, deceased.

PURSUANT to the Trustees, and Mortgagees' Powers' Act, notice is hereby given that all creditors or other persons having any claims against the estate of the abovenamed deceased are hereby required to send in writing the particulars of such claim to the undersigned at their office, No. 4, Hastings Street, Calcutta, on or before the first day of February next, after which the Administrator of such estate will pay over the assets in his hands to the trustees of the will of the said deceased, having regard to the claims of which the said Administrator shall then have notice, and that he will not be liable for the assets or any part thereof so distributed to any person of whose claim he shall not have had notice at the time of such distribution.

Dated this 3rd day of December 1880.

(523-3)

HARRISON & Co., Attorneys-at-Law.

INSOLVENT NOTICES.

*Court for the Relief of Insolvent Debtors at Calcutta.***In the matter of REBECCA GIBSON SHELVERTON, an Insolvent.**

On Wednesday, the 8th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

E. B. Goodhill, Attorney.

(548-2)

In the matter of EDWARD LANG LYES, an Insolvent.

On Tuesday, the 7th day of December instant, it was ordered that the first Court day in January next be appointed for the further hearing of this matter, and that unless cause be shown to the contrary on that day the said Insolvent be discharged personally as well as to his after-acquired property from all liabilities for debts, claims, and demands of and against the said Insolvent at the time of the filing of his petition for relief.

Digsum and Robinson, Attorneys.

(553-2)

In the matter of FRANCIS RUSTIQUE OLIVIER, an Insolvent.

On Saturday, the 4th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

(556-2)

In the matter of CHOONEROLL MITTER, an Insolvent.

On Friday, the 3rd day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Denonauth Bose, Attorney.

(558-2)

In the matter of GEORGE EUGENE KERR, an Insolvent.

On Tuesday, the 30th day of November last, it was ordered that the matters of the petition of the said Insolvent be heard on the first Court day in January next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person.

Chief Clerk's Office, the 14th day of December 1880.

(559-2)

In the matter of MOONSHIRAM DOWLA MOONSHI MAHOMED HUSSAIN KHAN, an Insolvent.

On Tuesday, the 7th day of December instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 7th day of June next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 7th day of June next, and that the said Insolvent do then attend to be examined before the said Court.

Barrow and Company, Attorneys.

(563-1)

In the matter of MOHAMMAD CHUNDER CHUNDER AND BROHANATH CHUNDER, Insolvents.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 645-5 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of Rs. 1-8 per cent. upon such of the debts as are admitted in the schedule of the said Insolvents, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

(564-1)

In the matter of MUDRACHURN DAY, BENARYLOLL DAY, and JODDORNAUTH DAY, Insolvents.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 28,914-14-6 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of Rs. 14 per cent. upon such of the debts as are

admitted in the schedule of the said Insolvents, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

(565-1)

In the matter of BENOSHREDDHUR KHETTRY AND GHAS-SHREERAM KHETTRY, Insolvents.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 9,756-15-4 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of Rs. 3 per cent. upon such of the debts as are admitted in the schedule of the said Insolvents, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

(566-1)

In the matter of CHARLES ABBOTT RODRIGUES, an Insolvent.

Notice that an application for an *ad interim* protection order has been this day made by the said Insolvent, and that such application will be heard and disposed of by the Acting Commissioner of the Insolvent Court on Tuesday, the first Court day in January next, at the hour of ten o'clock in the forenoon.

Any creditor of the said Insolvent desirous of opposing such application must appear before the said Court at the time and place aforesaid.

Insolvent in person.

(567-1)

In the matter of JAMES DYCE NICOL, an Insolvent.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 6,114-4-9 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of 8 annas per cent. upon such of the debts as are admitted in the schedule of the said Insolvent, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

(568-1)

In the matter of GOPAL CHUNDER ROSE, an Insolvent.

On Tuesday, the 7th day of December, it was ordered that the Assignee do pay and divide the sum of Rs. 2,089-10-1 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 15 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

(569-1)

In the matter of MODOSOODUN DUTT, an Insolvent.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 886-16-3 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 15 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee.

(570-1)

In the matter of DOYAL CHAND SANCHEE, an Insolvent.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 571-3-7 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 7 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts,

with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (571-1)

In the matter of BABOOLLOL SHAW, SEWBERT SHAW, NERKIDEN SHAW, ROGOONUNDEN SHAW, and SEW, BURN SHAW, Insolvents.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 8,290-8-7 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of Rs. 2-8 per cent. upon such of the debts as are admitted in the schedule of the said Insolvents, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (572-1)

In the matter of JOHANNES CATCHICK MICHAEL, an Insolvent.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 1,685-12 to and amongst all the creditors upon the estate of the said Insolvent as a dividend at the rate of Rs. 5 per cent. upon such of the debts as are admitted in the schedule of the said Insolvent, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (573-1)

In the matter of BROODENMOHUN BONNERJEE AND BENODEBHARY BONNERJEE, Insolvents.

On Tuesday the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 4,512-4-10 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of Rs. 2-8 per cent. upon such of the debts as are admitted in the schedule of the said Insolvents, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (574-1)

In the matter of ARNOLD & CO., AGA MAHOMED HOSAIN SHEERAJEE, AND T. S. M. BREWER, Insolvents.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 2,630-3-10 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of Rs. 4 per cent. upon such of the debts as are admitted in the schedule of the said Insolvents, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (575-1)

In the matter of HUBROFAUTH MOZOOMDAR, WOOFER-BRONATH MOZOOMDAR, DERENDRONATH MOZOOMDAR, AND ATTENDRONATH MOZOOMDAR, Insolvents.

On Tuesday, the 7th day of December instant, it was ordered that the Assignee do pay and divide the sum of Rs. 3,718-1-5 to and amongst all the creditors upon the estate of the said Insolvents as a dividend at the rate of Rs. 40 per cent. upon such of the debts as are admitted in the schedule of the said Insolvents, and such claims as shall be proved or substantiated to the satisfaction of the said Assignee in proportion to their several debts, with leave to the Official Assignee to apply to this Court from time to time for directions respecting any debts or any other matter or thing relating thereto.

A. B. Miller, Official Assignee. (576-1)

In the matter of ANUNDOMOHUN DUTT, MAKHONLOL GHOSE, AND RAMRUTION, Insolvents.

On Wednesday, the 8th day of December instant, it was, on the petition of Seetulpersaud Khurrupersaud,

Sewdyalram, Heeraloll, Thukcorram, Chodeeram, Ramfulram, Kissenram, and Sewruttonram Banarupersam, creditors of the said Insolvents, adjudged that the said Anundomohun Dutt, Makhonloll Ghose, and Ramrution have committed an act of insolvency under the provisions of the Act XI Vic., Chap. XXI, and by another order of the same date the estate and effects of the said Insolvents were vested in the Official Assignee.

Sittanauth Doss, Attorney. (577-2)

In the matter of SIMON KOCH, an Insolvent.

On Tuesday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Dignam and Robinson, Attorneys. (578-2)

In the matter of CHARLES ARNOTT RODRIGUES, of No. 169, Chitpore Road, in the town of Calcutta, a filer in the service of the East Indian Railway Company, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the Office of the Chief Clerk on Tuesday, the 14th day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Insolvent in person. (579-1)

In the matter of CHARLES ARNOTT RODRIGUES, an Insolvent.

On Tuesday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person. (580-2)

In the matter of HENRY TWISDEN FORBES, an Insolvent.

On Tuesday, the 14th day of December instant, by an order of this Court the said Insolvent was adjudged entitled to his personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in his schedule as creditors or claiming to be creditors respectively.

Dignam and Robinson, Attorneys. (581-1)

In the matter of HENRY DOVEN, of Creek Row, in the town of Calcutta, lately carrying on the business of a coach-builder at No. 124, Dhurramtollah Street, in Calcutta, under the name and style of Wilton & Co., and now a prisoner in the Presidency Jail, Calcutta, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chapter XXI, was filed in the office of the Chief Clerk on Thursday, the 16th day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

J. O. Moses, Attorney. (582-1)

In the matter of HENRY DOVEN, an Insolvent.

On Thursday, the 16th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

J. O. Moses, Attorney. (583-2)

In the matter of KKRITOOMUL KHURRAY, an Insolvent.

On Tuesday, the 10th day of August last, it was ordered that the petition of the said Insolvent seeking for relief under the Act XI Vic., Chap. XXI, be dismissed.

H. H. Remfry, Attorney. (584-1)

In the matter of HORROXIASTO BHAU, an Insolvent.

On Tuesday, the 23rd day of November last, it was ordered that subject to payment to A. B. Miller, Esq., the Official Assignee of this Court, and the Assignee of the estate and effects of the said Insolvent, of his usual commission and all costs and charges lawfully due, the petition filed by the said Insolvent seeking for relief under the provisions of the said Act be withdrawn, and the vesting order made thereon be discharged, provided always that all acts or things done by the said Assignee or other person acting under his authority prior to this order shall be good and valid, and shall not be

annulled or in any wise affected thereby, and upon payment of his commission, and all costs, charges, and expenses lawfully incurred by him as aforesaid the said Assignee do deliver over to Joogulkisore Angurwallah, the surviving Trustee appointed by the Composition Deed, or to the said Insolvent upon his receipt all the estate and effects, monies, goods, books, and papers now remaining in the hands of the said Assignee belonging to the estate of the said Insolvent.

G. C. Chunder, Attorney.

(535-1)

IN the matter of PROSODUCOMAR BONNERJEE, an Insolvent.

On Wednesday, the 24th day of November last, it was ordered that subject to payment to A. B. Miller, Esq., the Official Assignee of this Court and the Assignee of the estate and effects of the said Insolvent, of his usual commission and all costs and charges lawfully due, the petition filed by the said Insolvent seeking for relief under the provisions of the said Act be withdrawn, and the vesting order made thereon be discharged, provided always that all acts or things done by the said Assignee or other person acting under his authority prior to this order shall be good and valid, and shall not be annulled or in any wise affected thereby, and upon payment of his commission and all costs, charges, and expenses lawfully incurred by him as aforesaid, the said Assignee do deliver over to the said Insolvent upon his receipt all the estate and effects, monies, goods, books, and papers, now remaining in the hands of the said Assignee belonging to the estate of the said Insolvent.

Sittanauth Doss, Attorney.

Chief Clerk's Office, the 21st day of December 1880.

(536-1)

POSTAL NOTICES.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Particulars.
Perman Guit	6 P.M.	25th Dec.	From Bombay.
Madras, Ceylon, and the Intermediate Ports	6 "	27th "	Africa.
Cebu, Penang, Singapore, Hong-Kong, and Shanghai; also old Hong-Kong for Yokohama; also for Australia and America	6 "	29th "	From Bombay.
Foreign mail old Bombay	6 "	30th "	Do.
India book-post and pattern packets	6 "	30th "	Do.
Madras, Bombay, and Straits Settlements, Akyab, and Rangoon	6 "	31st "	Peru.
Foreign mail old Bombay	6 "	31st "	Bush.
Port Blair and Camorta	6 "	31st "	From Bombay.

N.B.—The letter-box will close at 5 P.M. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 6 P.M.

E. C. GEORGE, Presy. Postmaster.

General Post Office, Calcutta, the 20th December 1880.

List of Unclaimed Letters lying in the Calcutta Post Office on the 21st December 1880.

Andrews, J.	Dattari, Signor John.
Buaticu, W. E.	DeBordieux, C. J.
Bond, Miss Maude.	Delgado, G.
Boyd, C. Y.	Doly, D. O. C.
Brothers, J. H.	Dunn, W. J.
Brown, W. M.	Erana, J.
Bryan, Geo. B.	Faithfull, G.
Cary, S. H.	Fairbrather, Lt. W. T.
Choko, A. J.	Fergus, C. B.
Copier, Monst. H. W.	Fookes, Mrs.
Cooper, Mrs. T.	Green, Randal S.
Cox, D. A. & Co.	Griffith, Mrs.
Crump, W. J. H.	Hart, Samuel S.

List of unclaimed letters lying in the Calcutta Post Office on the 21st December 1880.

Hampton, Mrs.	Moon, Mrs.
Hoff, F. C.	Nordt, Miss Monnie.
Jadoo Nath Soor.	Noor Illahie, T. & Co.
Jasper, Mrs. A.	Scott, G. D.
Jenkins, Captain J.	Skinner, Mrs.
Johnson, Mrs. W. H.	Strong, Sergt.
Kay, T. W.	Sultana, Mrs.
Kelly, Mrs. K.	Thomas, Mrs.
Leach, F.	Vancum, Mrs.
Logan, Miss E.	Vevel, Fred.
Muno Fall Doss & Co.	Warden, Howard.
Macpherson, P.	Weston, Mrs.
McDonald, Samuel.	Wood, Oswald G.
Miller, D.	Brandon, Miss.

Letters marked "Care of Post-Office, to be kept till called for."

Adels, E.	Griffin, W. H.
Amey, Mrs. A. W.	Harford, J.
Arnot, Miss J. T.	Hastings, C. G. W.
Ashton, Captain Sam.	Hay, G.
Atkinson, James.	Jackson, R. A.
Baxendale, C. T.	John, George.
Bell, Mrs. Urzee.	Kaiser, Mr.
Bentle, Arthur G.	"Kitty."
Beathe, W. Z.	L. H.
Bennet, J.	Landfield, P.
Bernon, Monsieur T.	Lindesay, Harris M.
Boswell, W. A.	Little Robert, Mrs.
Boyd, Miss Zaddie.	Montagu, Mrs.
Bradshaw, John.	Marchant, Miss M. B.
Brown, A. W.	Meeredy, James McG.
Brundage, J. D.	Mitchell, Mrs. Murray.
Bryce, Joseph.	Moola, Monsieur N. J.
Buckingham, Mrs.	Montgomery, Miss
Byron, E. C. A.	M. K. W.
C. W. S.	Norton, Mrs. D.
Canham, John.	Pogose, John.
Campier, Arthur H.	Pearson, Lewis.
Cavanagh, J.	Phelps, Mrs. C. Harris.
Clarke, Lt., 29th Regt Foot.	Quinlan, Rev. A. W. R.
Constantine, Courier Geo.	Rishworth, J.
Coots, Waller.	Ratallick, Lt. J. M. A.
Cotton, C. B.	Samuel, S. M.
Crafter, Geo.	Sandford, J. R.
Davidson, Mrs. J. H.	Schore, T. C.
Day Mrs.	Smclair, J. L.
D'Osmont, Le Comte O.	Slade, G.
Doyle, Capt. R. G.	Stevens, C.
Dunsford, R. C.	Strunk, J.
Fraser, H.	Tapper, J.
Gibbons, E. J.	Tarring, C. J.
Gibbons, Rev. B.	Thomas, Miss.
Gilbert, Benjn. (Gunner).	Trogido, S.
Godlu, Francis.	Warde, Mrs.
Greene, Dr. J. S.	Walton, William.
	Wilson, Alex. S.

Newspapers.

Bachanan, Beverley.	Miller, Capt. William.
Byron, E. C. A.	Molla, Monsieur N. J.
D'Osmont, Le Comte.	Morton, M.
Griffin, W. H.	Salo, M.

Registered Letters.

Anna Spiegel.	Pagot, G. O.
Hector, Mrs. Bertha.	Paxwell, Ed.
Kay, T. W.	Rosa, Lorenzo.
Marchant, Miss M. R.	

E. C. GEORGE, Presy. Postmaster, Calcutta.

ATTENTION is called to the following revised hours of closing of the Mails at the General Post Office and Receiving Offices of Calcutta, consequent on the earlier despatch of the Chord and Loop Mail Trains from the 31st instant. The public are requested to note specially that the Mails by the Loop and Chord Trains of the East Indian Railway, which at present are closed at 4 P.M. and 6-30 P.M., will in future be closed at 3 P.M.

and 6 P.M. respectively; also that Insured Registered Letters will only be received up to 4 P.M. at the Calcutta General Post Office and such Town Receiving Offices at which Insured letters are taken, instead of up to 5 P.M. as at present; at the Receiving Offices also ordinary Registered letters and parcels will be received up to 4 P.M. only instead of up to 5 P.M. as at present.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Asansole, and on the Loop Line between Kanu Junction and Rampurhat ...	5-30 A.M. (a.) 6-30 " (b.) 2 P.M. (c.)	6 P.M. 5 " 1-30 "	
Howrah ...			
All stations on the Eastern Bengal Railway, between Barrackpore and Goalundo ...	6-30 A.M. (a.)	6 "	
Bonapore, Barrupore, and Calcutta Town ...	8-30 "	6 "	
Dum-Dum ...	8-30 "	6 "	
Ditto Barisal and Satkhira ...	6-30 P.M.	5 "	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahi, Bogra, Dinapore, Rangpur, Jalpaiguri, and Darjeeling districts, and the Assam Province ...	12 NOON.	12 NOON.	
All stations on the East Indian Railway Loop Line, and places situated on the Barabara, Murshidabad, Serai, Purnanaba, Malda, Purneah, Bhagalpur, and Muzshyr districts ...	5 P.M.	4-30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishinagar, Jessore, Purrechpore, Patna, Murrail, Dacca, Tipperah, Mymensing, Chittagong, Sylhet, and Cachar districts ...	6-30 " 4-30 "	5 " 4 "	7 P.M. 7 "
Diamond Harbour and Behala ...			
All stations on the East Indian Railway Main and Loop Lines, and places in the districts of Barabara, Murshidabad, Hazaribagh, Ranchi, Serai, also in Behar, North-Western Provinces, Punjab, and the Rajputana, Central Provinces, Bombay and Madras Presidencies ...	6 "	5 "	6-30 "
Unahar, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Vengalpet ...	4-30 "	5 "	7 "
All stations on the East Indian Railway between Howrah and Barabara, and the Rajshahi, Chittagong, Patna, and Barabara, where the Chord Mail Train touches ...	5 "	4-30 "	

(a.) No despatches are made on Sundays.

Note.—On Saturdays an extra despatch is made for Howrah, which is closed at 6-30 P.M.

Hours at which Mails are closed at the Receiving Offices of Calcutta.

No.	Name of Receiving Office with the initial letters.	For lat. despatch.	For 2nd despatch.	For 3rd despatch.	For 4th despatch.	REMARKS.
1	Howrah	7-40	9-55	9	4-55	On Sundays, Christmas Day, New Year's Day, Good Friday, and the Queen's Birthday, there are only two despatches from the Calcutta Receiving Office, viz. at 7-40 and 9-55.
2	Benetton Square N. E.	7-40	10-10	9-15	5-40	
3	Simla	8-10	10-10	9-25	5-45	
4	Howrah	7-40	10-25	9-35	5-45	
5	Barabara	7-40	10-25	9-35	5-45	
6	Barabara	7-40	10-25	9-35	5-45	
7	Barabara	7-40	10-25	9-35	5-45	
8	Barabara	7-40	10-25	9-35	5-45	
9	Barabara	7-40	10-25	9-35	5-45	
10	Barabara	7-40	10-25	9-35	5-45	
11	Barabara	7-40	10-25	9-35	5-45	
12	Barabara	7-40	10-25	9-35	5-45	
13	Barabara	7-40	10-25	9-35	5-45	
14	Barabara	7-40	10-25	9-35	5-45	
15	Barabara	7-40	10-25	9-35	5-45	

Hours of deliveries from General Post Office and its Receiving Offices.

No.	Name of Office and their initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	REMARKS.
		A. M.	A. M.	P. M.	P. M.	
1	General Post Office	7-15	9-15	1	4-30	On Sundays and the above hours, there are only one delivery at the time given in this table for the 2nd delivery.
2	Howrah	7-55	9-55	1-35	5-5	
3	Simla	7-45	10-5	1-45	5-15	
4	Benetton Square N. E.	7-50	10-10	1-50	5-20	
5	Howrah	8-5	10-25	2-5	5-35	
6	Barabara	7-35	9-35	1-35	5-3	
7	Barabara	7-40	10	1-40	5-10	
8	Barabara	7-50	10-10	1-50	5-20	
9	Barabara	7-50	10-10	1-50	5-20	
10	Barabara	7-50	10-10	1-50	5-20	
11	Barabara	7-50	10-10	1-50	5-20	
12	Barabara	7-50	10-10	1-50	5-20	
13	Barabara	7-50	10-10	1-50	5-20	
14	Barabara	7-50	10-10	1-50	5-20	
15	Barabara	7-50	10-10	1-50	5-20	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

On and after the 31st October 1880, late letters will be received at the Howrah Railway Receiving Office for transmission by the night Chord Mail Train up to 7 P.M. Madras time, i.e. 7-30 Calcutta time, without a late letter fee, but letters that are fully prepaid, and bear in addition a late letter fee of 2 annas prepaid by means of stamps will be received at the window of the Receiving Office up to 7-30 P.M. Madras time, i.e. 7-45 P.M. Calcutta time.

Hours of closing of the Parcel Mail of the Calcutta General Post Office.

For	Time of closing.	Insured parcels.
All stations on the East Indian Railway Loop Line, and on the Chord Line above Barabara, also in the North-Western Provinces, Punjab, Sindh, Rajputana, Central Provinces, and Bombay and Madras Presidencies, except for Lahore and stations in the Punjab above Lahore, and for Bombay town and stations served through Bombay ...	2-30 P.M.	3-30 P.M.
All stations on the Northern Bengal State Railway, and offices in the Darjeeling district and Assam Province ...	11-15 A.M.	11-15 A.M.
All stations in Eastern Bengal, stations on the Chord Line between Howrah and Barabara, and places in the districts of Barabara, Hazaribagh, Ranchi, Singhbhum, Bankura, Hazaribagh, Ranchi, Singhbhum, Midnapore and Balasore, and places in Kishinagar, Jessore, Purrechpore, Patna, Murrail, Dacca, Tipperah, Mymensing, Sylhet and Cachar districts ...	5 P.M.	6 P.M.

Note.—All ordinary parcels are received up to 5 P.M., and insured parcels up to 4 P.M., but only those posted before the hours stated above are despatched by that day's mail. Parcel post parcels to be in time for the weekly Postmaster's (General) steamer leaving Howrah with Overland Mails, should be posted in Calcutta on or before Tuesday in each week, i.e. the day previous to the closing of the Overland Letter Mail in this office.

K. C. GONER, Presidency Post-Master.
Calcutta General Post Office, the 31st October 1880.

Nuddae Rivers.

Weekly water report showing the least depth of water in the Bhagirathi, Matabanah and Jellinghore Rivers for the week ending Friday, 10th December 1880.

Name of River.	Least depth of water.	REMARKS.
BHAGIRATHI.	Ft. In.	
Entrance below Joyesapore		Closed.
Thence to Noorapore Junction.		
Entrance below Narainpore	21 0	From Jungipore to Berhampore, 47 miles.
Thence to Noorapore Junction, 6 miles.	5 5	
Thence to Jungipore, 8 miles	5 6	From Berhampore to Cutwa, 50 miles.
From Jungipore to Berhampore, 47 miles.	5 6	
From Berhampore to Cutwa, 50 miles.	5 0	From Cutwa to Nuddae, 48 miles.
From Cutwa to Nuddae, 48 miles.	5 6	

MATABANGAH.	Ft. In.	
Entrance	3 9	
Thence to Tatarparah ...	3 0	Dewangunge.
From Tatarparah to Hât Bolia.	3 6	Coalgram. } For a short distance only.
From Hât Bolia to Boalmarce.	7 0	Moheshpora.
From Boalmarce to Alickdeah.	7 6	Choosdaungah.
From Alickdeah to Kissen-gunge.	7 0	Mothoorapore.

JELLINGHEE AND BHYRUB.

Entrance of Jellinghee from the Ganges.	} Closed.	
Thence to Junction with the Bhyrub.		
Entrance of Bhyrub from the Ganges.	4 9	
Thence to junction with the Jellinghee.	3 3	Chackjama.
From junction of Bhyrub and Jellinghee to Teakatta.	5 0	Lalmuchar.
From Teakatta to Nuddea...	3 0	Choornee.

Height of water on gauge at Berhampore, the 13th December 1860, above zero, 8 feet 10 inches.

T. BEATTY, C.E.

Exc. Engr., Nuddea Rivers Diem.

BERHAMPORE, the 13th December 1860.

Nuddea Rivers.

Weekly water report showing the least depth of water in the Bhagiruttee, Matabangah and Jellinghee Rivers for the week ending Friday, 17th December 1860.

Names of Rivers.	Least depth of water.	REMARKS.
BHAGIRUTTEE.	Ft. In.	
Entrance below Joyrampore	} Closed.	
Thence to Noorpore Junction.		
Entrance below Narainpore	20 6	
Thence to Noorpore Junction, 6 miles.	6 0	
Thence to Jungipore, 9 miles	5 0	Geeriah.
From Jungipore to Berhampore, 47 miles.	3 0	Arispore.
From Berhampore to Cutwa, (50) miles	3 0	Mossampore.
From Cutwa to Nuddea, 40 miles.	3 0	Dewangunge. } For a short distance only.

MATABANGAH.

Entrance	3 9	
Thence to Tatarparah ...	3 0	Magrah—for a short distance only.
From Tatarparah to Hât Bolia.	3 6	Shampore.
From Hât Bolia to Boalmarce.	6 0	Moheshpora.
From Boalmarce to Alickdeah.	6 6	Shoolmarce.
From Alickdeah to Kissen-gunge.	6 6	Mothoorapore.

JELLINGHEE AND BHYRUB.

Entrance of Jellinghee from the Ganges.	} Closed.	
Thence to Junction with the Bhyrub.		
Entrance of Bhyrub from the Ganges.	4 9	
Thence to Junction with the Jellinghee.	3 3	Isainpore.
From junction of Bhyrub and Jellinghee to Teakatta.	4 0	Teakatta.
From Teakatta to Nuddea.	3 6	Gopasathpore.

Height of water on gauge at Berhampore, the 20th December 1860, above zero, 8 feet 9 inches.

T. BEATTY, C.E.

Exc. Engr., Nuddea Rivers Diem.

BERHAMPORE, the 20th December 1860.

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- " 19. Reported Shoal, N.N. E. of Bahrein, Persian Gulf.
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- " 21. Additional information concerning the reported Shoal, N.N. E. of Bahrein.
- " 22. Deposit of stone eastward of Harbour Works, Madras.
- " 23. Reported Shoal North-West of Cheduba Island.
- " 24. Exhibition of Blue Lights and Maroons at Krishna Shoal Light-vessel.
- " 25. Deposit of stone eastward of Harbour Works, Madras (additional information).
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- " 7. Fixed Light at the entrance to Toona Creek in the Gulf of Cutch.
- " 8. Fixed Light at Goapnath Point in the Gulf of Cambay.
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- " 10. The alteration in the position and improvement of Pooree Port Light.
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- " 27. Change in the anchorage limits of the Port of Madras.
- " 28. Intended discontinuance of light at El-wag (Sherm Wej-h), Red Sea.
- " 29. Interval of intended exhibition of Blue Lights and Rockets at False Point Light-house.
- " 30. Replacing of the Buoys at the entrance to Cochin Harbour, and extinguishing of Narra-kel Light.
- " 31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
- " 32. Light at Batticaloa.
- " 33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
- " 34. Light at Batticaloa.
- " 35. Replacing of the Buoys off Carwar Harbour (Sedashigar).
- " 36. Telegraph Buoy south of Aden.
- " 37. Black Buoy off Point Gordewars (Godavery).
- " 38. Light at Batticaloa.
- " 39. Exhibition of a leading Light in Suez Bay.
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NOTICE is further hereby given that the terms for the purchase of publications from, and for all work done in, the Bengal Secretariat Press for other than Government offices, or offices under the control of Government officers, are strictly cash.

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RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal.

The 10th February 1878.

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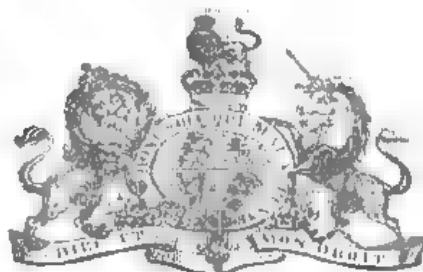
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RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal.

The 10th December 1880.



The Calcutta Gazette.

WEDNESDAY, DECEMBER 29, 1880.

PART II.

Advertisements.

[N.B.—Advertisements, Notices, &c., intended for insertion in this part of the Gazette, cannot be received after Noon on Monday.]

LAND SALE NOTICES.

NOTICE is hereby given that the proprietary right of Government as specified in the conditions of sale below to the undermentioned estates situate in the district of Dacca will be put up to sale at the Dacca Collectorate on Wednesday, the 12th January 1881, corresponding with the 20th Pous 1287 B.S.

The purchasers will be subject to the following conditions of sale:—

Conditions of Sale.

1st.—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him subject to the revenue fixed in perpetuity.

2nd.—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3rd.—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4th.—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or if that day be a close holiday, then by noon of the first succeeding office day, the sale to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

Number in statement of Government estates.	Number on the district roll.	Name of estate and pargannah.	Approximate area in acres.	Government revenue assessed.	Upset price.
			A. R. P.	Rs. A. P.	Rs. A. P.
136	648	Howla Ramdev Poddar	2 0 7	4 0 0	1 0 0

Dacca Collector's Office, the 17th August 1880.

T. E. COCHRAN, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Midnapore will be put up to public and unreserved sale at the Collector's office of that district on Monday, the 10th January 1891, corresponding with Bengali 27th Pous of 1287, and with Amli 28th Pous of 1288, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1880.

Number of register A.	Number of tows.	Names of mohals and pergunnahs.	Names of proprietors.	Sudder Jamma.	Arrears.
96	64	Mohal Akalpara, pergunnah Dargapora.	Jmalal share of Srimotya Jambona Moni Dasi, mother and guardian of Bodananda Masanta minor, Basumat Dasi mother and guardian of Nobodip Chand Masanta minor, Dharanath and Darpa Namin Masanta, Dina Nath Tarka Bidhanta, Gopinath Tarka Pancharan, Srimoti Komakinkari Debi, Ballala Natta-charya, Girish Chandra Pal, Vagabati Dasi, wife of Baidya Nath Bhuya, Srimoti Girija Nandini Debi, mother and guardian of Jadupati Chakravarti minor, and Mohendra Nath Chakravarti, will be sold for arrears of Government revenue. Exclusive of the share of Madhu Suden Masanta, which has separate account and which will not be sold.	Rs. A. P. 748 1 8	Rs. A. P. 0 14 10
100	67	Mohal Bahar Pota alias Guruchakli, pergunnah Kankurab.	Brajendra Mohan and Hari Mohan Jana	1,100 10 5 689 4 5	30 13 3
246	151	Mohal Harida, pergunnah Sobong.	Jmalal share of Lal Chand Hazra and Ram Chand Hazra, Srimoti Nobonandini Dasi, mother and guardian of Basi Bhuvan Hazra minor, Prasad Ram Patra, Upendra Nath and Kamesha Charan Pal, and Halaran Maiti, which will be sold for arrears of Government revenue. Exclusive of the share of Anandlal Pal, which has separate account and which will not be sold. Exclusive of the share of Lal Chand and Ram Chand Hazra and Srimoti Nobonandini Dasi, mother and guardian of Basubhuvan Hazra minor, which has separate account and which will not be sold. Exclusive of the share of Halaran Maiti which has separate account and which will not be sold.	Rs. A. P. 158 11 8 105 4 3 250 3 8 124 12 0	6 10 4 615 3 10 779 18 3
412	271	Mohal Durbani, pergunnah Khan-dar.	Jmalal share of Haraprasad Chakravarti, Jonardan Maiti, Ekoyat Ali, Syama Charan Mondal, Madhusudan Mann, Pari Mani Dasi, Srimoti Sornu Mondal, Norehan Marik, Hecharam Acharyan, Jharaswar Dera, Akhoy Karan Bera, Nobodip Chandra Ray himself and brother and guardian of Bib Chandra Ray minor, Baida Nath Satpati, Srimoti Romibha Moni, Madhusudan Roy, Bhoban Chandra Hemdopadhyaya, Akhorrin and Madhusudan Jana, Thakurdan and Madhab Chandra Pal, Kherra Mohun, Lalchand, and Mohendra Nath Pal, Nolin Chandra and Aron Chandra Bordhan, Jaga Mohun and Jodhustar Das, Gubendaram Mondal, Nissam Mondal, Kristoprassad and Madhusudan Atia, Jagmohan and Jindustar Das, Joy Naray Dey, Madha Mohun Maiti, Dwarika Nath and Gopi Nath Maiti, Madha Nath Bahu, Srimoti Adarnom Dohya, Raghu Nath and Sita Nath Das, Pahara Mohapatra, Srimoti Kewari Moni, Srimoti Adar Moni Dasi, Srimoti Ananna Moni Dasi, Srimoti Digambari, wife of Tarak Chandra Dey, Srimoti Matangini Dasi, wife of Sarup Naray Maiti, and mother and guardian of Tarak Nath and Mohabail Maiti minor, Srimoti Chaitmookhi Dasi, Srimoti Aladini Das, Srimoti Parlati Dasi, Basumoti Dasi, Dwarika Nath Maiti, manager of the estate of the minors Gendara Kumar Jyotindra Kumar, Radhira Kumar, Jagendra Kumar, Gopendra Kumar, and Jagendra Kumar Naga under the Court of Wards, and Lal Mohun, Basar Mohun and Bhoban Mohun Maiti, will be sold for arrears of Government revenue.	Rs. A. P. 105 4 3 250 3 8 124 12 0 515 8 10	73 0 0
416	275	Mohal Banerjee, pergunnah Khan-dar.	Jmalal share of Joy Chand Jana, Ramprasad Bera, Rajib Bhuya, Ratan Moni, wife of Baidanta Nath Roy, Anandaram Day, Naburam Bhaya, Dwarika Nath and Madan Mohan Masanta, Tarunmoni Dasi, Rameswar Bharya, Nobodip Chand Masanta minor, Darpa Naray Masanta, Jambona Moni Dasi, mother and guardian of Madhusanta Masanta minor, Ardan Chandra Pradhan, Nolin Chandra and Aron Chandra Bordhan, Radogopal and Paramananda Bordhan, Bib Chandra Bhujoy, Srimoti Adarnom Dohya, Raghu Nath and Sitapati Das, Pahara Mohapatra, Srimoti Kewari Moni Dasi, Madan Mohun Maiti, Srimoti Mookta Keshu Das, Ram Gouda Day, Srimoti Nitya Moni Dasi, Guruchandra Bera and Srimoti Basumoti Dasi, will be sold for arrears of Government revenue. Exclusive of the share of Golak Chandra Masanta, which has separate account, and which will not be sold. Exclusive of the share of Srimoti Heloti Dasi, mother and guardian of Tulasi Prasad, Nihoprasad and Sakhi Chand Vakri minors, and Sitahal Vakri, which has separate account, and which will not be sold. Exclusive of the share of Darpa Naray and Golak Chandra Masanta, Jambona Moni Dasi, and Basu Moni Dasi, which has separate account and which will not be sold. Exclusive of the share of Rajaram Jana, which has separate account, and which will not be sold. Exclusive of the share of Prangobind Nag, which has separate account, and which will not be sold. Exclusive of the share of Siboprasad Vazjo, which has separate account, and which will not be sold. Exclusive of the share of Dinobondho Nandi himself and guardian of Nobodip Chand Nandi minor, which has separate account, and which will not be sold.	Rs. A. P. 60 1 0 224 1 11 205 0 0 130 0 0 101 0 0 130 5 8 63 1 0	0 11 0
490	317	Mohal Dargacharia, alias Kankurab, pergunnah Dantochaur.	Jmalal share of Kedarnath, Romanath Norendraseth, Briso Nath Bhattacharyya, Niral Haran Das, Desratra Rangubinda, and Rajkinkar Pahar, Ram Chandra Hemdopadhyaya, Dronath and Kaminath Dutt, will be sold for arrears of Government revenue. Exclusive of the share of Ramkrishna Maiti, manager of the estate of Madhagobinda Pal minor, under Court of Wards, which has separate account, and which will not be sold.	1,432 7 4 1,104 10 0	73 1 3
700	430	Mohal Chari Pal-cha, pergunnah Jambur.	Gopinath Mohapatra, brother and guardian of Bhagwan Nath and Ajudhya Nath Mohapatra, minor, Madhusudan Masanta and Gopinath Prasad Mohapatra	1,238 0 5 520 7 4	0 10 3
900	514	Mohal Darya, pergunnah Kankurab.	Sridhar Charan Nandi and Srimoti Damini Dasi	1,133 0 2	64 1 6
1117	616	Mohal Qumoch-pore, pergunnah Kankurab.	Dharmadhar Roy	1,145 0 7 Lachung police charges	5 9 3
1118	617	Mohal Gurupota, pergunnah Kankurab.	The joint share of Srimoti Sornomoni Debi, wife of late Durgu Dhar Mohapatra, Srimoti Premabai Debi, Laxoy Chandra, Jadupati and Pancharan Das, Raghu Bati Vakri, and Golak Nath Das Bera, guardian and executor of Gobind Nath Das Bera, Jagendra Nath Das Bera and Hans Mohary Das Bera, will be sold for arrears of Government revenue. Exclusive of the share of Raghubram and Bhagbat Mohapatra, Srimoti Jyotsna Devi, and late Giripati Mohapatra and Nohpal Chandra Mohapatra minor and brother and guardian of Hemwar Mohapatra minor, which has separate account and which will not be sold.	642 1 5 1,235 0 1	3 13 4
1251	653	Gumari, pergunnah Kankurab.	Ladra Nath, Upendra Nath, Gopendra Nath and Mary Mohan Masanta, Kesh Chandra Pal, Mohal Chandra Panyo, Srimoti Mangalika Debi, Srimoti Aladini Debi and Hara Das Panja.	645 3 2	0 2 7
1300	691	Hariharan, pergunnah Kankurab.	Jmalal share of Bhoban Chandra Hemdopadhyaya will be sold for arrears of Government revenue. Exclusive of the share of Mohendra Nath, Debenath Nath, Jagendra Nath and Upendra Nath Dey, which has separate account, and which will not be sold.	3,375 3 11 including police charges, including police, 451 3 5	212 11 0
1323	727	Harpore, pergunnah Dakshinam Benger and Babu-ganatha.	Jmalal share of Haripriya Debi, which has separate account, and which will not be sold.	3,377 7 4 2,346 12 1	

Number of register A.	Number of townies.	Names of mohals and pergunnahs.	Names of proprietors.	Sudder Jumsa.	Arrears.
				Rs. A. P.	Rs. A. P.
1878	883	Kashba, pergunnah Fergachour.	The share of Ananda Mol Dahi, which has separate account, and which will be sold for arrears of Government revenue.	3,384 12 1	4 7 8
			Chinta Mond Kar Mohapatra, Alladina Doh, wife of late Rudra Prasad Kar Mohapatra, Durga Prasad, Upendra Nath, Durga Prasad, Ganga Naran, Sarup Nath, Narayana Maiti, Srimoty Jomda Das, wife of late Kasi Nath Das, Kirilina Das, Muchlam, Dwarika Nath, Kanchal Charan, Adito Charan, Indraprasad, Gourhari, and Gopalchur Das, Madhab Chandra and Srinath Chandra Maiti, Srimoty Lakhprey Dohya, mother and guardian of Ramkumar and Prasanna Kumar Kar Mohapatra, Biboprasad and Dwarika Nath Pahari, Srimoty Rudrani Dohya, wife of late Naran Prasad Kar Mohapatra and Krimoty Bhaswar Dohi.	655 11 7	8 8 1
1881	885	Mooklewar, pergunnah Kmail-jorah.	Srinath, Narendra Chandra, Jogendra Chandra, Hara Kumar, Khatra Kumar and Ananda Kumar Dhol, Naron and Rugan Nath Dey Poddar and Dharendra Chandra Dhol.	1,135 0 1	1 7 7
1886	1059	Moodhar, pergunnah Moynachour.	Srimoti Soulamini Das and Banti Naran Maiti.	627 11 1	48 18 3
1871	806	Makrampur, pergunnah Pataspur.	Harsahi Lal Vakil and Srimoti Abhaya Sundari Das.	1,346 0 0	0 0 3
2007	1097	Nankar Ballabpur, pergunnah Ml-napora, &c.	Ujala share of Ram Naran and Urdhoh Naran Bhas, Dabiprasad, Naran Prasad, Ganga Mohun, and Holiknatha Nath Dey, Ramnath Charan Maiti, Harischandra Bhas, Srimoti Chitra Mond Das, Ram Chandra Nandi, Srimoti Prady, Jagabondhu Ray, Kanchatana Neshu and Biddi Nazir Ali Khan, will be sold for arrears of Government revenue.	1,272 0 0	60 10 4
			Exclusive of the share of Srinath Charan Nandi, which has separate account, and which will not be sold.	Re. A. P.	
			Exclusive of the share of Jomajoy Maiti, which has separate account, and which will not be sold.	351 8 8	
			Exclusive of the share of Chandra Mohun Sen, which has separate account, and which will not be sold.	180 0 0	
			Exclusive of the share of Jagabondhu Pal, which has separate account, and which will not be sold.	89 5 0	
			Exclusive of the share of Ramnathi Kundu, which has separate account, and which will not be sold.	182 8 2	
			Exclusive of the share of Holiknatha Nath Kundu, which has separate account, and which will not be sold.	107 1 0	
			Exclusive of the share of Malangopal Masanta, which has separate account, and which will not be sold.	151 0 2	
			Exclusive of the share of Urdhwanaran Masanta, which has separate account, and which will not be sold.	82 0 0	
			Exclusive of the share of Golok Chandra Masanta, which has separate account, and which will not be sold.	110 8 16	
			Exclusive of the share of Dwarika Nath and Dorpo Naran Masanta, Srimoti Jomuna Mond Das, mother and guardian of Soudanda Masanta minor, and Srimoti Basumoni Das, mother and guardian of Soudip Chand Masanta, which has separate account, and which will not be sold.	415 11 0	
			Exclusive of the share of Gopinath Masanta, which has separate account, and which will not be sold.	130 3 11	
			Exclusive of the share of Gopinath Masanta, which has separate account, and which will not be sold.	54 5 9	
			Exclusive of the share of Mohendra Nath Masanta, which has separate account, and which will not be sold.	110 4 6	
			Exclusive of the share of Srimoty Sabitra Das, which has separate account, and which will not be sold.	123 11 9	
			Exclusive of the share of Purna Nanda Kundu, which has separate account, and which will not be sold.	112 3 3	
			Exclusive of the share of Dharan Das, which has separate account, and which will not be sold.	72 0 5	
			Exclusive of the share of Nobin Chandra Nag, which has separate account, and which will not be sold.	473 5 6	
			Exclusive of the share of Srimoti Kadambini Das, mother of Ashutosh Ghose minor, and Srimoti Madhubani Das, which has separate account, and which will not be sold.	909 2 2	
			Exclusive of the share of Mongula Das, which has separate account, and which will not be sold.	61 6 4	
			Exclusive of the share of Srimoti Kripin Dohya, mother of Sridhar Bondopadhyay, which has separate account, and which will not be sold.	105 12 0	
			Exclusive of the share of Srimoti Chandra Mond Das, mother of Dibondhu Das and others, and wife of Kasi Nath Das, which has separate account, and which will not be sold.	41 4 10	
			Exclusive of the share of Srimoti Kadambini Das, wife of Aban Charan Biswas, which has separate account, and which will not be sold.	13 13 9	
			Exclusive of the share of Balu Anandlal Ray, father of Balu Material Ray, which has separate account, and which will not be sold.	288 7 2	
			Exclusive of the share of Srimoti Boshan Mond Das, which has separate account, and which will not be sold.	65 11 14	
			Exclusive of the share of Umacharn Ghose, which has separate account, and which will not be sold.	21 5 10	
			Exclusive of the share of Kali Mohun Mitra, Mohendra Naran, and Gobind Naran Dey, which has separate account, and which will not be sold.	175 7 8	
			Exclusive of the share of Akhoy Naran Bondopadhyay, and Srimoti Annapurna Dohya, mother of Anuro, Bhasu, Faly, and Ramathal Bondopadhyay, which has separate account, and which will not be sold.	550 10 7	
			Exclusive of the share of Srimoti Nityamini Das, which has separate account, and which will not be sold.	11 4 0	
			Exclusive of the share of Paschanan, and Bhagoban Chandra Roy, Srimoti Srichandini Das, Haradina, and Kanchal Ghose, Ekban Chandra, Ram Chandra Ray, and Srimoty Somomoni Das, which has separate account, and which will not be sold.	115 0 2	
			Exclusive of the share of Syed Matomeh Hussin, which has separate account, and which will not be sold.	255 18 3	
			Exclusive of the share of Srimoty Hara Sundari Das, which has separate account, and which will not be sold.	29 0 10	
			Exclusive of the share of Ganga Govinda Das, Kanchalharini Das, wife of Ganga Govinda Das, Natarini Das, wife of Ramkumar Das, Srimoti Bhakasundari Das, wife of Vajn Govinda Das, which has separate account, and which will not be sold.	263 7 6	
			Exclusive of the share of Dasti Naran and Uday Naran Hooi, which has separate account, and which will not be sold.	124 0 2	
			Exclusive of the share of Rajibchhan Das Mohapatra, which has separate account, and which will not be sold.	52 4 5	
			Exclusive of the share of Goluk Charan Pradhan, which has separate account, and which will not be sold.	163 1 3	
			Exclusive of the share of Umacharn Bondopadhyay, which has separate account, and which will not be sold.	298 6 10	
			Exclusive of the share of Umacharn Roy Mohasoy himself and guardian of Narayana, Radhikaprasad, and Umacharn Roy minor, which has separate account, and which will not be sold.	316 4 11	
			Exclusive of the share of Srimoty Kanchali Dohya, which has separate account, and which will not be sold.	823 13 6	
			Total	7,285 11 11	9,002 1 11
2003	1244	Solaria, pergunnah Solapur.	Chandi Charan Maiti and Dibondhu Nandi himself and guardian of Nobatip Chandra Nandi minor, and Jomandhu Das.	555 11 8	1 1 4
2004	1294	Sunamta, pergunnah Pataspur.	Anandini Roy, Srimoty Brahman Mol, adoptive mother and guardian of Anandini Roy and Srimoty Sany Vama.	1,070 8 6	27 15 8
2005	1440	Tejhatt, pergunnah Bagpurah.	Naran Das M. Pandey and Dignatier and Aditya Charan Pandey, the last two are the worshippers of Lakshmi Jousarajin Tekur.	233 0 0	46 4 8

Number on the district roll.	Names of estates and pargannahs.	Names of the recorded proprietors.	Amount of sudder jummas.	Amount of arrears due.	REMARKS.
201	Sadipur, pargannah Rajpur.	Nabhi Das Moustouf, Gaur Chandra Saha, Ram Gopal Saha, Gripe Nanda Chittopadhy, Breyo Lal Moitra, Nar Lal, Nath Lal, Ananda Lal Moitra, Comanari Debia, widow of Komal Nath Acharyas, Hara Gopal Bhattach, Joy Acharyas, Kuesanari Dasal, Pran Kisho Biswas, Bhar Madhul Mogoofer	Rs. A. P. 16,263 14 0	Rs. A. P. 21 12 0	Two gunds two hak two and half jub and two til share belonging to Ram Bakas Chettalungu, bearing sudder jumma Rs. 123-7 will be sold for recovery of arrears of revenue. The share of other proprietors for which separate accounts have been opened will be exempted from sale.
2101	Debi Gokulnagore, pargannah Okra.	Shri Dhar Saha, Bristabhai Chander Sarkar Chowdhuri, Sourindra Chandra Saha.	4,799 4 4 Police. 0 1 1	1,021 3 1	Eight annas share belonging to Bindaban Chandra Sarkar Chowdhuri, bearing sudder jumma Rs. 2,699-5-3 and police Rs. 33-12-8 on account of which separate account has been opened in No. 2101-1 will be sold for recovery of arrears of revenue.
2700	Qour Bhangal Natidangah, pargannah Rajpur.	Gopal Charu, Dano Nath, Baido Nath Mukhopadhyaya, Nistaran Deben mother and guardian of Loh Mohon, Bhulon Mohon Mukhopadhyaya, A. B. Billa, Akhey Kumar Mukhopadhyaya himself and Prasanna Moud Deben, mother and guardian of Jiban Kisho, Debendra Nath Mukhopadhyaya, Mohendra Nath, Basanta Kumar Mukhopadhyaya.	738 6 0 Police. 7 0 0	24 13 8	The share belonging to Dina Nath Mukhopadhyaya and others, bearing sudder jumma Rs. 617-4-10 and road fund Rs. 5-3-11, will be sold for the recovery of arrears of revenue. The remaining share, amounting to annas five gundas six three conras and half, for which separate account was opened, will be exempted from sale.
3154	Khamar Simla, pargannah Kishnaghour.	sed Bost Sundari Deben guardian on behalf of Mohanab Chandra Mukhopadhyaya, Rani Brees Chandra Mukhopadhyaya, Kumadul Deben mother and guardian of fourchuri Mukhopadhyaya, Chaita Dina Nath, Angkur Nath	945 12 6 Police. 6 3 10	37 0 6 Police. 5 1 0	One anna twelve gundas share of the estate belonging to Mohendra Nath Rai Chowdhuri, bearing sudder jumma Rs. 93-9-3 and police annas 10, on account of which separate account has been opened in No. 3154-2, will be sold for recovery of arrears of revenue.
3155	Ditto	Ditto	965 12 8 Police. 0 3 10	37 0 5 Police. 5 0 0	One anna twelve gundas share of the estate belonging to Parbati Charn Rai Chowdhuri, bearing sudder jumma Rs. 93-9-3 and police annas 10, on account of which separate account has been opened in No. 3154-2, will be sold for recovery of arrears of revenue.
3156	Ditto	Ditto	965 12 8 Police. 0 3 10	37 0 5 Police. 5 0 0	One anna twelve gundas share of the estate belonging to Amarendra Nath Rai Chowdhuri, and Bhebo Tarini Deben, bearing sudder jumma
Rs. 93-9-3, police annas 10, on account of which a separate account has been opened in No. 3154-4 will be exempted from sale.					
Class Second.—Temporarily-settled Estates.					
449	Gopalpoor, pargannah Bahadurgol.	Messrs. Robert Watson & Co.	755 0 0	311 17 0	The entire estate will be sold for recovery of the arrears of revenue.

Nuddea Collectorate, the 6th December 1880.

W. V. G. TAYLER, Collector of Nuddca.

NOTICE is hereby given, under Section 6, Act XI of 1859, that the undermentioned estates in the district of Backergunge will be put up to public and unreserved sale at the Collector's office of that district on Thursday, the 30th of December 1880, corresponding with the 10th Pous, 1247 (B.S.), for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue, due on the 28th September 1880.

Class.	Number on the taluq.	Names of mohals.	Names of proprietors.	Government revenue.	Arrears due.	REMARKS.
			1	Rs. A. P.	Rs. A. P.	
First class	1448	Pergunnah Boosro-madpur, Darhul, Khatariqauj.	Molan Mohan Kunda and others, share 6 sa. 11 gds. 2 karns and 10 tilas.	388 4 0	12 11 54	A separate account has been opened for this share. The jumma upon the entire estate is Rs. 341-9-7.
Ditto	1423	Pergunnah ditto, Gora Ramna Ramna taluk Mahomed Shah.	Afrozuddin Mahomed Choudhuri and others.	10,487 10 5	1,267 11 1	The entire estate will be sold.
Ditto	1374	Tappa Hateli, Rili-mabad, 1 anna.	Chandra Kanta Mukhopadhyay and others, share 11 gds. 3 karns, 2 kils, and 3 tilas.	71 15 5 First March " June " Sept.	14 1 8 8 5 6 19 13 2	A separate account has been opened for this share. It was sold up twice before, but as the purchasers on both occasions failed to make good the amount bid, it is going to be put up for sale again. The jumma upon the entire estate is Rs. 1,250-3-11.
Ditto	1373	Pergunnah Rotandi, Kali Kaspur, share 3 sa.	Durga Mool Chaudhuri and others, share 1 anna.	1,277 3 54	414 4 42	The jumla 1 anna share, for which a separate account has been opened, will be put up for sale. The jumma upon the entire estate is Rs. 3,124-11-2.
Ditto	1355	Pergunnah Rotandi, Kali Kaspur, share 2 sa.	Obhaya Chandra Ray Choudhuri and others, share 1 anna 12 1/2 gds.	2,563 2 3	78 3 31	This jumla 1 anna 12 1/2 gds. share, for which a separate account has been opened, will be put up for sale. The jumma upon the entire estate is Rs. 3,134-11-3.
Ditto	1400	Pergunnah Shaktanagar, share 5 sa. 6 1/2 gds.	Sharat Chandra Ray and others, share 10 sa. 5 gds. of 5 sa. 4 1/2 gds. remainder into 16 sa.	412 12 11 1/2	10 3 0 1/2	The jumla 10 sa. 5 gds. will be put up to sale.
Ditto	1439	Pergunnah Shaktanagar, taluk Radha Narayan Das.	Kali Prasad Das Choudhuri and others.	603 3 24	0 3 9	The entire estate will be put up to sale.
Ditto	1440	Pergunnah Rili-mabad, share 1 1/2 gds.	Protah Chandra Ray Choudhuri and others, share 0 gds. 10 tilas.	2,701 10 0 1/2	633 3 3	This 0 gds. 10 tilas, for which a separate account has been opened, will be put up to sale. The jumma upon the entire estate is Rs. 3,022-3-0.
Ditto	1407	Mir Abdul Aziz Mirza Husein Ali Taluk.	Miras Delwar Hossain and others, share 10 sa. 5 gds. 6 karns 3 kips, and 15 tilas.	6,114 0 24	253 3 11 1/2	This jumla share will be put up to sale. The jumma upon the entire estate is Rs. 0,361-12-7 1/2.
Ditto	6114	Pergunnah Boosro-madpur, taluk Malas di Bhikdar.	Arman Kha and others.	645 11 54	59 10 1	The entire estate will be put up to sale.

Dachergunge Collectorate, the 18th November 1880.

D. J. MACPHERSON, Assistant Collector in charge.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of East Burdwan will be put up to public and unreserved sale at the Collector's office of that district on the 5th day of January 1881, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue, due on the 28th day of September 1880.

Sl. No.	Class.	Name of mahal and pargunnah.	Proprietors.	Government revenue.	Arrears.	Remarks.
68	Permanently-settled estate.	Kurampore, pargunnah Shalabadi.	Syed Mahomed Ahsan, Syed Attawar Rohman, Khebeera Bibee, Saida Bibee, Mahomed Moosa, Premchand Kumar Roy, and Sreenath Mukherjee, manager of minor Syed Abdool Selam's estate.	Rs. A. P. 0,169 0 0	Rs. A. P. 4,395 6 7	In this estate a separate account under Act XI of 1859 has been opened with respect to the following shares, and the Government revenue on account thereof having been recovered, the shares will therefore be exempted from sale, and the remaining portion is to be sold for arrears of Government revenue, as shown in column 6:— Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate, sudder jumma of which is Rs. 1,840-16-0.
7	Do.	Chakran resumed mahal Kurampore pargunnah, Shalabadi.	Syed Mahomed Ahsan, Syed Attawar Rohman, Khebeera Bibee, Saida Bibee, Mahomed Moosa, Premchand Kumar Roy and Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate.	74 16 1	64 13 8	The following separate account has been opened under Act XI of 1859, and the Government demand in respect of which having been paid, it will be excluded from sale:— Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate. Sudder jumma Rs. 30-7-11.
69	Do.	Kornois, pargunnah Barendanagore.	Bhutanath Koberaj, Kaminin Datta, guardian of minor K. Jaldand Koberaj, and guardian of minor Suddhansu Koberaj, and Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate.	1,399 7 8	66 11 14	The following separate accounts have been opened in this estate under Act XI of 1859, and the Government demand in respect of which having been paid, they will be excluded from sale:— Hodder jumma Rs. A. P. 540 10 0 361 14 0 Kunawere Chand Bada Suddhansu Datta Bhutanath Koberaj Kaminin Datta, guardian mother of minor Kaminin Datta, and Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate Nriangha Premchand Koberaj and Jagannath Datta, guardian mother of Suddhansu Koberaj Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate The following separate accounts have been opened in this estate under the provision of Act XI of 1859 and the Government demand in respect of which having been paid, they will be excluded from sale:— Gurun Chandra Roy, Jamnath Roy, Mahendran Datta, and Premchand Datta, guardian mother of minor Datta Chandra Roy Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate The estate will be sold for arrears of Government revenue.
70	Do.	Do.	Bhutanath Koberaj, Kaminin Datta, guardian of minor K. Jaldand Koberaj, and Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate.	520 10 0	64 11 14	The following separate accounts have been opened in this estate under the provision of Act XI of 1859 and the Government demand in respect of which having been paid, they will be excluded from sale:— Gurun Chandra Roy, Jamnath Roy, Mahendran Datta, and Premchand Datta, guardian mother of minor Datta Chandra Roy Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate The estate will be sold for arrears of Government revenue.
114	Do.	Chutteeput, pargunnah Chutteeput.	Berendranath Datta, Suddhansu Datta, guardian of minor K. Jaldand Koberaj, and Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate.	990 6 6	240 3 0	The estate will be sold for arrears of Government revenue.
115	Do.	Do.	Berendranath Datta, Suddhansu Datta, guardian of minor K. Jaldand Koberaj, and Sreenath Narain Mukherjee, manager of minor Abdool Selam's estate.	1,017 12 4	57 11 7	The estate will be sold for arrears of Government revenue.

Burdwan Collectorate, the 2nd December 1880.

A. PHILLIPS, for Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Jessore will be put up to public and unreserved sale at the Collector's office of that district on Friday, the 14th January 1881, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th September 1880.

CLASS I.—Permanently-settled Estates.

Touge No. 45.—Mahal pargunnah Bhorebi; recorded proprietors Manmathanath, Garganath, and Satendra Nath Roy Chowdhury, minors under Court of Wards; Rajendra Nath, Mahendra Nath, Parbatty Nath Roy Chowdhury, Bhambatarini Debi, Narendranath and Umorindra Nath Roy Chowdhury, minors, and Ishar Chander Bose, bearing a sudder jumma of Rs. 2,953-4-1, out of which four shares belonging to Parbatty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 205-5-2, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 82-12-3; and five shares belonging to Bhambatarini Debi, Narendranath and Umorindra Nath Roy Chowdhury, bearing a sudder jumma of Rs. 295-5-2, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 82-12-3. The other shares of Debnath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Touge No. 46.—Mahal farm Hazrakali, pargunnah Malay; recorded proprietors Kashinath Roy Chowdhury, Debnath Roy Chowdhury and others, bearing a sudder jumma of Rs. 890-3-10, out of which three shares belonging to Parbatty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 89-0-4, of which separate accounts have been opened, will be sold for the recovery of arrears of Rs. 26-12-3; and five shares belonging to Jaldand Nath Roy Chowdhury, himself and guardian of Narendranath and Umorindra Nath Roy Chowdhury, minors, bearing a sudder jumma of Rs. 89-0-4, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 26-12-3; other shares of Kashinath Roy Chowdhury and Debnath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Touge No. 47.—Mahal pargunnah Malloy; recorded proprietors Hurychaitanna Ghose, manager of Manmatha Nath, Gurga Nath and Satendranath Roy Chowdhury, minors under Court of Wards; Kashinath, Umorindra Nath Roy Chowdhury and others, bearing a sudder jumma of Rs. 2,372-11-1, out of which four shares belonging to Parbatty Nath Roy Chowdhury, bearing a sudder jumma of Rs. 2,397-3-9, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 765-0-10; five shares belonging to Jaldand Nath Roy Chowdhury, himself as well as the guardian on behalf of Narendranath and Umorindra Nath Roy Chowdhury, minors, bearing a sudder jumma of Rs. 2,397-3-9, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 765-0-10. Three shares belonging to Manmatha Nath Roy Chowdhury and others, minors under the Court of Wards, and the other shares of Debnath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Towjee No. 174.—Mehal pergunnah Sreepadigola; recorded proprietors Kashi Nath and Umamath Roy Chowdhury and others, as well as the manager Hurry Chaitanna Ghose on behalf of Manmatha Nath, Ginja Nath and Satendranath Roy Chowdhury, minors under the Court of Wards, bearing a sudder jumma of Rs. 2,816-5-8, out of which four shares belonging to Parbathy Nath Roy Chowdhury, bearing a sudder jumma of Rs. 281-10-2, of which separate accounts have been opened, will be sold for recovery of arrears Rs. 98-1-1, and five shares of Jadabendra Nath Roy Chowdhury, himself as well as the guardian on behalf of Narendranath and Umarendranath Roy Chowdhury, minors, bearing a sudder jumma of Rs. 281-10-2, of which separate accounts have been opened, will be sold for arrears of Rs. 98-5-11. The other shares of Kashi Nath and Umamath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Towjee No. 1819.—Mehal Dibi Bansbarani, pergunnah Mulghar; recorded proprietors Bhabatarini Debi and Rajendranath Roy Chowdhury and others, bearing a sudder jumma of Rs. 3,546-14-2, including police tax, out of which one share belonging to Golaknath Roy Chowdhury and Gynghunder Banerjee, bearing a sudder jumma of Rs. 709-0-2, of which separate accounts have been opened, will be sold for recovery of arrears Rs. 307-11-14; and three shares belonging to Parbathy Nath Roy Chowdhury, bearing a sudder jumma of Rs. 354-11-0, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 153-14-7; and five shares belonging to Bhabatarini Debi, Narendranath Roy Chowdhury and Umarendranath Roy Chowdhury, bearing a sudder jumma of Rs. 354-11-0, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 153-14-8. The other shares of Mahendra Nath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Towjee No. 4822.—Mehal Taraf Raghonathpur, pergunnah Moolghar; recorded proprietors Rajendranath and Mahendra Nath Roy Chowdhury and others, bearing a sudder jumma of Rs. 1,189-15-4, including police tax, out of which one share belonging to Golaknath Roy Chowdhury and Gynghunder Banerjee, bearing a sudder jumma of Rs. 237-15-9, of which separate accounts have been opened, will be sold for recovery of Rs. 103-15-11; and three shares belonging to Parbathy Nath Roy Chowdhury, bearing a sudder jumma of Rs. 118-15-11, of which separate accounts have been opened, will be sold for recovery of Rs. 52-0-8; and five shares belonging to Bhabatarini Debi, Narendranath Roy Chowdhury and Umarendranath Roy Chowdhury, bearing a sudder jumma of Rs. 118-15-11, of which separate accounts have been opened, will be sold for recovery of arrears of Rs. 52-0-8. Two shares belonging to Monmothamath Roy Chowdhury and others as minors under the Court of Wards, and the other shares of Rajendranath Roy Chowdhury and others, as there are no arrears due, will be exempted from sale.

Jessore Collectorate, the 11th December 1880.

E. J. BARTON, Officiating Collector.

NOTICE is hereby given, under section 8, Act XI of 1859, that the undermentioned estates in the district of Patna will be put up to public and unreserved sale at the Collector's office of that district on the 29th December 1880, (— 12th Pous 1286, F.S.) for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th September 1880.

No. of towji.	Names of mahals and pergunnahs.	Sudder jumma.	Names of proprietors.	REMARKS.
		Rs. A. P.		
20	Bhadara, pergunnah Masoondha.	1,314 5 0	Baboo Kailaspati Narain Singh and other maliks.	Out of a sudder jumma of Rs. 1,314-5-0, Rs. 901-12-4 are deducted on account of the shares of Hari Nandan Singh and others, with whom separate accounts have been opened under section 10, Act XI of 1859. The sudder jumma advertised for sale is Rs. 412-12-2, on account of the shares of Baboo Hari Narain Singh, Baboo Mahender Narain Singh, Baboo Kailaspati Narain Singh, Baboo Ram Ratan Singh, and Musamat Barati Begum, guardian of Mirza Ekbal Bahadur, minor, and guardian of Chowdhri Bideswari Prasad Narain Singh, minor, non-applicant, which only will be sold for the arrears of Government revenue.
21	Ditto ditto	1,314 5 0	Ditto ditto	Out of the sudder jumma of Rs. 1,314-5-0, Rs. 1,031-0-1 are deducted on account of the shares of Hari Nandan Singh and others, with whom separate accounts have been opened under section 10, Act XI of 1859. The sudder jumma now advertised for sale is Rs. 282-10-2, on account of the shares of Baboo Hari Narain Singh, Baboo Mahender Narain Singh, Baboo Kailaspati Narain Singh, Baboo Ram Ratan Singh, and Musamat Barati Begum, guardian of Mirza Ekbal Bahadur, minor, and guardian of Chowdhri Bideswari Prasad Narain Singh, minor, non-applicant, which only will be sold for the arrears of Government revenue.
22	Ditto ditto	1,314 5 0	Ditto ditto	Out of the sudder jumma of Rs. 1,314-5-0, Rs. 1,027-5-4 are deducted on account of the shares of Hari Nandan Singh and others, with whom separate accounts have been opened under section 10, Act XI of 1859. The sudder jumma now advertised for sale is Rs. 287-0-2, on account of the shares of Baboo Hari Narain Singh, Baboo Mahender Narain Singh, Baboo Kailaspati Narain Singh, Baboo Ram Ratan Singh, and Musamat Barati Begum, guardian of Mirza Ekbal Bahadur, minor, and guardian of Chowdhri Bideswari Prasad Narain Singh, minor, non-applicant, which only will be sold for the arrears of Government revenue.
23	Nandan Singh and others, with whom separate accounts have been opened under section 10, Act XI of 1859. The sudder jumma now advertised for sale is Rs. 287-0-2, on account of the shares of Baboo Hari Narain Singh, Baboo Mahender Narain Singh, Baboo Kailaspati Narain Singh, Baboo Ram Ratan Singh, and Musamat Barati Begum, guardian of Mirza Ekbal Bahadur, minor, and guardian of Chowdhri Bideswari Prasad Narain Singh, minor, non-applicant, which only will be sold for the arrears of Government revenue.	1,153 5 7	Beni Prasad alias Mahto Lal Bahin, Mahomed Lal Bahin, Shree Narain Lal Bahin, Ganga Lal Bahin, and others, with whom separate accounts have been opened under section 10, Act XI of 1859. The sudder jumma now advertised for sale is Rs. 287-0-2, on account of the shares of Baboo Hari Narain Singh, Baboo Mahender Narain Singh, Baboo Kailaspati Narain Singh, Baboo Ram Ratan Singh, and Musamat Barati Begum, guardian of Mirza Ekbal Bahadur, minor, and guardian of Chowdhri Bideswari Prasad Narain Singh, minor, non-applicant, which only will be sold for the arrears of Government revenue.	This estate fell into arrears on account of Government revenue due from it for the list of 7th June 1880, and a sale notice under section 8, Act XI of 1859, fixing the 31st August 1880, was issued. On the above date it was put up to auction but no bids were made. As in this estate several separate accounts have been opened under section 10, Act XI of 1859, a notice under section 14 of the above Act was issued in the names of all the proprietors of the entire estate directing them to pay the arrears due from the estate within a period of 10 days. As they have failed to pay the sum due, the entire estate will be sold.
24	Norandarpur Kharsania, pergunnah Ashtamudi.	600 12 0	Baboo Shree Persad Singh, Baboo Kanhai Singh, Baboo Kedar Singh, Baboo Doordas Singh, Baboo Badri Singh, Baboo Janki Singh, Baboo Jaisangul Singh, Baboo Nath Bahal Singh, and Baboo Kishan Persad, maliks.	The entire estate will be sold for the arrears of Government revenue.
73	Braji Jahangirpore Mogurpal, pergunnah Munair.	14,331 1 11	Ullat Hozain and Rash-behari Lal and others, maliks.	Out of a sudder jumma of Rs. 15,231-1-11, Rs. 14,501-32-7 are deducted on account of the shares of Huzai Shuker and others, applicants, with whom separate accounts have been opened under section 10, Act XI of 1859, and the shares of Ullat Hozain, non-applicant. The sudder jumma advertised for sale is Rs. 729-7-10, on account of the shares of Baboo Huzai Shuker and others, applicants, with whom separate accounts have been opened under section 10, Act XI of 1859, and the shares of Baboo Huzai Shuker and others, non-applicants. The entire estate will be sold for the arrears of Government revenue.
74	Braji Jahangirpore Mogurpal, pergunnah Munair.	1,501 8 3	Rai Gouri Shuker and others, maliks.	Out of the sudder jumma of Rs. 1,501-8-3, Rs. 1,501-3-11 are deducted on account of the shares of Baboo Huzai Shuker and others, applicants, with whom separate accounts have been opened under section 10, Act XI of 1859, and the shares of Baboo Huzai Shuker and others, non-applicants. The entire estate will be sold for the arrears of Government revenue.

* Of this estate 2 annas share of Nisf Kalyaspore, appertaining to the lot Mirandarpore Kharsania.

Patna Collectorate, the 9th November 1880.

C. T. MITCALFE, Collector.

NOTICE is hereby given, under section 8, Act XI of 1859, that the undermentioned estates in the district of Mozufferpore will be put up to public and unreserved sale at the Collector's office of that district on the 8th day of January 1881, corresponding with 23rd Pous 1288, Fully, for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th September 1880.

Serial No.	Tuppi No.	Name of mahal.	Name of malika.	Government	Government	Arrears of	Remarks.
				revenue of entire estate.	revenue of the estate to be sold.	revenue due from the estate.	
				Rs. A. P.	Rs. A. P.	Rs. A. P.	
1	736	Kansar, pergunnah Buxa	Kustoor Jha	833 15 0	833 15 0	27 14 0	
2	608	Lawan Kulan, pergunnah Buxa	Shahid Jamshed, &c.	2,000 12 0	1,289 8 4	83 19 8	
3	1004	Mudhapur Amrit, pergunnah ditto	Rajah Shewraj Nundun Singh	534 0 0	534 0 0	17 8 0	
4	1005	Ditto, Mudhapur, pergunnah ditto	Ditto	508 10 0	508 10 0	25 4 1	
5	1102	Hurmukha, ditto	Ditto	901 5 4	901 5 4	0 4 9	
6	2320	Buryapur Kandh, pergunnah Hissarab	Roolake Lal and Nath Sahal	828 10 11	87 8 4	8 8 0	
7	2326	Ditto	Hurbulub Mahai	828 10 11	35 18 2	0 1 7	
8	2414	Ditto	Ramdal Singh and others	828 10 11	241 15 11	18 0 1	
9	2414	Chhapra Khaja Chand, ditto	Shahid Abdulali	740 9 0	1 12 8	1 9 8	
10	2414	Ditto	Waris Ali, &c.	740 9 0	743 3 8	84 4 8	
11	2423	Chatare Rheemul, ditto	Jeeves Pershad, &c.	1,180 7 7	833 19 1	48 4 8	
12	2423	Ladupur, ditto	Khosh Lal, &c.	753 5 7	122 11 8	0 5 8	
13	2423	Ditto	Musammit Ram Holasee Khar	703 5 2	81 9 0	3 4 0	
14	2423	Ditto	Koor Dewah Singh	703 5 2	90 8 0	3 8 0	
15	2423	Nyamutpur Subha, ditto	Gopal Narain	703 5 2	115 0 0	0 10 0	
16	2423	Ditto	Narsing Narain	703 5 2	81 3 8	16 8 2	
17	2423	Nyamutpur Susta, ditto	Jayal Narain Singh	703 5 2	43 1 8	20 19 8	
18	2423	Ditto	Deepchand Singh	703 5 2	87 15 7	1 5 0	
19	2708	Majhul, ditto	Khoorshad Ali, &c.	3,181 11 2	531 13 7	38 9 8	
20	2708	Majhul, Mahomedpur, ditto	Ditto	574 6 0	574 6 0	50 8 4	
21	3529	Chit Singar, pergunnah Hajipur	Shahid Khan Singh	1,008 10 7	1,008 10 7	2 10 0	
22	3529	Shahid Khanpur, ditto	Koor Singh, &c.	508 10 8	280 14 8	4 5 2	
23	3529	Futteejpur Mahapur, ditto	Shewpershad Singh	645 10 8	181 0 8	48 1 7	
24	3529	Golundpur Chakula, ditto	Dewaka Pershad	850 8 11	85 0 0	35 7 0	
25	3517	Ditto	Ilugwan Sahai	850 8 11	80 10 8	0 12 8	
26	1404	Rohantapur, ditto	Asad Singh, &c.	500 7 0	500 7 0	8 13 8	
27	6037	Bussutpur Putty, pergunnah Rutta	Ramnarain Singh, &c.	234 0 11	534 0 11	38 9 11	
28	6044	Rutark, ditto	Mughoolnagar Singh, &c.	238 0 8	18 11 8	8 8 8	
29	6049	Chutarnapur, ditto	Digheya Singh, &c.	783 5 7	104 14 8	13 13 9	
30	7070	Sunra, ditto	Brud Mahomed Fakir Khan	810 6 10	633 11 9	14 7 1	
31	7070	Mohutpur, ditto	Rajan Singh, &c.	730 8 2	437 1 11	26 8 7	
32	7070	Ditto	Hurshur Narain	730 8 2	36 4 0	0 8 0	
33	7069	Hosherpur, ditto	Lunadur Perad Narain Singh	1,087 8 8	443 1 8	8 8 8	
34	7202	Jahangirpur Balkance, pergunnah Far-	Saurbh, &c.	654 7 8	305 15 8	28 9 4	
35	7453	Burmutpur, pergunnah Burmeseh	Achha Lal	850 11 0	681 14 0	78 12 1	
36	6040	Tajpur Khorra, pergunnah Buzara	Musammit Under Mory Koor	570 9 4	570 9 4	8 14 6	
37	1007	Jagur, pergunnah Hajipur	Dewanar Koor, &c.	1,813 1 5	237 5 5	48 13 8	
38	1007	Phalodi, pergunnah Hissarab	Rangoolam Singh	555 11 1	380 10 1	5 4 2	
39	11004	Rampur Kataribari, pergunnah Hajipur	Girja Sarab Singh and others	555 0 0	107 0 0	22 2 0	

Mozufferpore Collectorate, the 2nd December 1880.

C. F. WORSLEY, Collector.

NOTICE is hereby given, under section 8, Act XI of 1859, that the undermentioned estates in the district of Mymensingh will be put up to public and unreserved sale at the office of the Collector of that district, on Friday, the 7th January 1881, answering to 24th Pous 1287, B.S., for arrears of revenue, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on 28th September 1880.

First Class Permanently-settled Estates.

Number of (Tuppi).	Name of mahal and pergunnah.	Name of proprietors.	Government	Amount of arrears for which the estate is to be sold.	REMARKS.
			revenue.	Rs. A. P.	
104	Zemindari, pergunnah Netroja, with Rajpota taluk.	Golunda Chandra and Tarak Chandra Chowdhuri and others	9,197 10 0	181 8 0	
113	Taluk Netroja, Tuppi Ram Bhowal, hase 6 annas 10 gundas 1 cowri 3 kranti.	Hari Kumar Roy Chowdhuri and others	1,404 12 1	140 3 8	
115	Ditto, hase 2 annas 8 gundas 8 cowri 1 kranti.	Kali Mohan Rai	441 8 7	...	
116	Hase 2 annas of taluk Netroja, Tuppi ditto.	Biswa Nath Bhattacharjee and others	1,288 16 0	124 8 0	
125	Zemindari, pergunnah Radome	Doya Moya Debby Chowdhuri and others	1,074 4 0	100 4 0	
229	Hase 15 annas 10 gundas of taluk Krishna, hase Rai Tuppi Huzad.	Hari Koor Andhar and others	1,250 8 8	124 8 0	
232	Hase 3 annas 10 gundas of ditto ditto	Ram Koor Gangopadhyay	550 12 8	...	
444	Taluk Hara Krishna Chanda Khorat, hase 1 annas 10 gundas under Act XI of 1859.	Tarak Nath Chanda, guardian of Jemar Mani Datta	419 14 0	45 7 8	
446	Ditto Khorat Huzarabari, full estate	Krishna Chandra Chowdhuri	61 1 0	...	
447	Hase 3 annas 13 gundas 1 cowri 1 kranti, Jor Jangur Chur, hase 1 annas 10 gundas 10 kranti, Tuppi Kuriya, in pergunnah Burdakhil.	Dallari Datta and others	178 14 4	1 9 0	
517	Hase 2 annas ditto	Jarai Tara Datta	94 8 4	...	
517	Ditto ditto	Hari Koor Adhar	94 8 4	...	
517	Ditto ditto	Abash Kumar Chandra	94 8 4	...	
517	Hase 1 annas 10 gundas 1 cowri 1 kranti ditto	Hari Koor Roy Chowdhuri	120 12 0	...	
517	Hase 3 annas ditto	Nata Koor, Ram Koor, and Hari Koor Kuriya	141 8 0	...	
517	Hase 13 gundas 1 cowri 1 kranti, ditto	Bengodas Kumar Chowdhuri	81 7 0	...	
Second Class Temporarily-settled Estates.					
518	Char Bahadurpur, pergunnah Allapongh	Settled with Hari Koor Loby and others.	550 0 0	0 8 0	

C. F. MAORATH, Covenanted Deputy Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Pubna will be put up to public and unreserved sale at the Collector's office of that district on the 10th January 1881, corresponding with 27th Pous 1287 B., for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue due on the 28th day of September 1880.

No. of towjl.	Name of mahal and pergunnah.	Names of proprietors.	Government revenue.	Amount of arrear.	REMARKS.
			Rs. A. P.	Rs. A. P.	
74	Taraf Mahanohi, pergunnah Sindoori.	Hindobashini Chanduram and others.	1,654 12 0	0 8 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Hindobashini Chanduram and others, which bears a revenue of Rs. 747-2, and which is in arrear, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
76	Kumut Barnabani, pergunnah Sindoori.	Official Trustee of Bengal on behalf of Mr. N. P. Pagoo.	841 1 0	170 3 0	The entire estate will be sold.
110	Pirpur and Khord Chandpur, &c., pergunnah Islampur.	Haramand Datta and others.	2,597 4 0	9 3 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Haramand Datta and others, which bears a revenue of Rs. 2,124-4, and which is in arrear, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
115	Taraf Rhoorath, pergunnah Barjura Nazirpur.	Keishna Nath Pal and others.	2,750 15 0	7 5 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Keishna Nath Pal and others, which bears a revenue of Rs. 2,750-15, and which is in arrear, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
124	Baju Chappo, pergunnah Baju Chappo.	Dejoy Govind Chowdhuri and others.	2,499 10 0	145 5 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Dejoy Govind Chowdhuri, which bears a revenue of Rs. 426-7 including police, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
125	Baju Chappo, pergunnah Baju Chappo.	Ditto	2,800 10 0	145 5 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Baju Govind Chowdhuri, which bears a revenue of Rs. 426-7 including police, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
124	Ditto	Abhay Govind and Dejoy Govind Chowdhuri and others.	Police 2 2 0	25 0 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Abhay Govind and Dejoy Govind Chowdhuri, which bears a revenue of Rs. 184-0 including police, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
126	Ditto	Dejoy Govind Chowdhuri.	Police 2 2 0	41 4 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Dejoy Govind Chowdhuri, which bears a revenue of Rs. 242-2 including police, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
160	Taraf Shujanagar, pergunnah Mahammad Sabi.	Dejoy Govind Chowdhuri and others.	1,988 5 0	5 14 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Shujanagar Dab, which bears a revenue of Rs. 500, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
173	Taraf Maran, pergunnah Tappe Chapila.	Anand Chandra Majumdar and others.	804 4 0	84 12 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Rabini Kanai Majumdar, which bears a revenue of Rs. 84-11 including police, and that of Anand Chandra Majumdar, which bears a revenue of Rs. 719-11, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
186	Chak Gorimihati, pergunnah Kator mahal.	Davendra Nath alias Durrakshoth Bha-dhury and others.	1,560 0 0	113 4 0	The entire estate will be sold.
201	Bhangorah and others, pergunnah Shonabaru.	Trankashanath Chakravarti and others.	6,720 14 0	20 1 0	Ditto ditto.
200	Dhaubila, &c., pergunnah Shonabaru.	Chander Nath Bishi and others.	504 14 0	5 6 0	Separate accounts have been opened in this mahal under Act XI of 1859. The share of Chander Nath Bishi, which bears a revenue of Rs. 207-7, and which is in arrears, will be sold first. The other shares, which are not in arrears, will be exempted from sale.
200	Armed Babati, pergunnah Barabatu.	Syud Haasanjan and others.	574 6 0	13 10 0	The entire estate will be sold.
1720	Char Dhala, pergunnah Bokarpur.	Pakharuddin Mahomed Ahsan alias Azimuddin Chowdhuri.	1,665 10 0	400 0 0	The proprietary right of the shareholders will be sold.

Pubna Collectorate, the 30th November 1880.

W. CLAY, Offg. Collector.

NOTICE is hereby given, under section 6, Act XI of 1859, that the undermentioned estates in the district of Bogra will be put up to public and unreserved sale at the Collector's office of this district on the 10th day of January 1881, for arrears of revenue due on the 28th day of September 1880.

Towjil number.	Name of mahal and pergunnah.	Names of proprietors.	Government revenue.	Amount of arrear for which the estate is to be sold.	REMARKS.
			Rs. A. P.	Rs. A. P.	
80-72	Dehi Jangra-bad, pergunnah Pratappbaj, share No. 49. 1846.	Tin Cowri Lohya, Mohona Chandra Shaha, Pakaruddin, Ahmed Amlah, Rashi Ramon Munsho, Kaji Kuar Munsho, Pyari Sundari Dastha, Monmohini Dastha, grandson of Gunda Prasad Shaha and Murari Mohan Shaha, Banawari Lal Shaha, Mukunda Lal saka Chandhuri, Durgamkar Shaha, Bansa Sundari Dastha, grandson of Gour Govinda Shaha and Sri Govinda Shaha, Kaji Monoo Dastha, Mathura Nath Shaha, Jagann Sundari Dastha, Mahamunuddin Dastha, alias Habitation Chaudhuri, official trustee of National Trustee Mr. Pagoo, deceased, Chandra Samrat, Tarini Chandra, Timor Chandra and Pijay Chandra Samrat, Tarfau Nawa-Hai Chaudhuran and Taheran Nawa-Hai Chaudhuri.	2,251 2 10	411 3 1	The other shares of the estate which are not liable on account of separate accounts having been opened at them under section 70 of Act VII (B.C.) of 1876 are shown below:-
		Names of proprietors	Share.	Government revenue.	
			As a. k. k. t.	Rs. A. P.	
		1. Kedar Nath, Durga Nath and Raj Kumar Pakarase	1 19 3 1 10	162 6 3	
		2. Sri Nath Balshay and Mahamuddin Khudkar, grandson of Syed Munstan Hossain Chaudhuri	3 19 0 0 5	1,022 15 94	
		3. Syadam Jadedatunnessa Bibi Chaudhuran (Dastawilli)	0 13 3 34	25 10 54	
		4. Faruq Prasad Pakarasi	0 8 3 3 5	145 0 12	
		5. Girish and Bopai Chandra Shaha	0 15 1 1 10	218 14 12	
		6. Anand Mayi Dastha Chaudhuri	3 2 0 0 0 1	1,021 2 0	

Bogra Collectorate, the 23rd November 1880.

D. W. M. TASTRO, Officiating Collector.

Commissioners for making Improvements in the Port of Calcutta.

NOTICE.

UNDER SECTION 69 OF ACT V (B.C.) OF 1870.

THE following packages, landed at the jetties from the undermentioned ships, have been removed to the Commissioners' import warehouse, where they remain at the risk and expense of the owners. If not cleared within two months from the date stated against each item, they will be sold under Section 72 of the said Act:—

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
Dec. 16	1 Case, 103 in a diamond, H G & Co. outside	Order	Mairi Bhan.
" 16	25 Cases, C 67 in a diamond	Ditto	S. S. Vega.
" 16	16 Cases, C 37 in a diamond	Ditto	Ditto.
" 16	10 Cases, C 81 in a diamond	Ditto	Ditto.
" 16	4 Cases, C 34 in a diamond	Ditto	Ditto.
" 16	2 Bales, C 12 in a diamond	J. D. Maxwell	Ditto.
" 16	4 Cases, C 14 in a diamond	Ditto	Ditto.
" 16	2 Bales, C 20 in a diamond	Ditto	Ditto.
" 16	3 Cases, G K C C in a cross	Order	Ditto.
" 16	1 Box, addressed	W. Gardner, Esq., Hatty Pooty, Seeb- saugor, & ssam.	Ditto.
" 16	4 Cases, H N M L in a cross, H S K & Co. below	Order	Ditto.
" 16	2 Cases, 1160 in a diamond, H S K & Co. below	Ditto	Ditto.
" 16	3 Bars flat iron, no mark or C X	Ditto	Ditto.
" 16	1 Case, 587 in a diamond, J L N outside	Ditto	Ditto.
" 16	2 Cases, M R in a double triangle, J S E below	Ditto	Ditto.
" 16	1 Case, M C D in a diamond, H S K & Co. below	Ditto	Ditto.
" 16	25 Packages, X in a circle	Ditto	Ditto.
" 16	1 Case, S K D, H S K & Co. below	Ditto	Ditto.
" 18	268 Cases, N N M, H S K & Co.	Keder Nauth Mitter	Ship British India.
" 18	18 Bars round and square, no mark	Order	Ditto.
" 18	1 Bundle hoop iron	Ditto	Ditto.
" 18	1 Case, M B M L in a diamond	Ditto	S. S. Bengala.
" 18	2 Packages, R B	Ditto	Ditto.
" 18	1 Case, R B B	Ditto	Ditto.
" 18	2 Packages, S W M & S	Ditto	Ditto.
" 18	16 Bundles iron, W	Ditto	S. S. Merkera.
" 14	1 Case, addressed	Balmer Lawrie & Co., or V & Co. in a diamond.	S. S. Navarino.
" 14	1 Casting, B P in a triangle	Order	Ditto.
" 14	3 Cases, 487 in a diamond, C & Co. top	Ditto	Ditto.
" 14	3 Cases, addressed	Dr. Cameron, Fyza- bad, Oudh.	Ditto.
" 14	1 Case, 502 in a diamond, C & Co. top	Order	Ditto.
" 14	2 Cases, L P C below	Ditto	Ditto.
" 14	6 Cases, 317 in a diamond	Ditto	Ditto.
" 14	1 Case, B & S in a diamond, H & Co. below	Ditto	Ditto.
" 14	1 Case, D S & A S	Ditto	Ditto.
" 14	2 Packages, 1065 in a diamond, E R outside	Ditto	Ditto.
" 14	1 Case, H S K	Ditto	Ditto.
" 14	1 Case, H C in a diamond	Ditto	Ditto.
" 14	1 Case, addressed	Abdool Huk, Esq., Agent Writer, Commissioner's Office, Delhi.	Ditto.
" 14	1 Bundle hoop iron, no mark	Order	Ditto.
" 14	1 Plate iron, no mark or I G N	Ditto	Ditto.
" 14	1 Case, addressed	G. F. Kellner & Co	Ditto.
" 14	1 Case, M I C in a diamond shaft	Order	Ditto.
" 14	2 Cases, M O B in a diamond	Ditto	Ditto.
" 14	2 Cases, M D & Co. in a diamond, H S K & Co. below	Ditto	Ditto.
" 14	2 Cases, no mark	Ditto	Ditto.
" 14	1 Case, N & Co. in a diamond, G T A top	Ditto	Ditto.
" 14	1 Case, N in a diamond, N below	Ditto	Ditto.
" 14	1 Case, O A R R C S A in a block, L below	Ditto	Ditto.
" 14	6 Cases, P T S L in a diamond, A P outside	Ditto	Ditto.
" 14	1 Case, addressed	W. C. Plowden, care of Messrs. G. Arbuthnot & Co.	Ditto.
" 14	26 Packages, Henry Scott Boys, B C S	Addressed	Ditto.
" 14	1 Case, 57 in a diamond, T B & Co. outside	Order	Ditto.
" 14	4 Cases, W M	Ditto	Ditto.
" 14	1 Case, W & S in a diamond	Ditto	Ditto.

Date of removal to import warehouse.	Number, mark, and description.	Consignees.	Ships.
1880.			
Dec. 14	2 Cases, addressed	J. Woodburn, Esq., care of Dr. Cameron, Fyzabad, Oudh.	S. S. Navarino.
" 14	1 Case, W & S in a diamond, L E top	Order	Ditto.
" 14	6 Packages, addressed	Rev. G. M. Wilson, Calcutta.	Ditto.
" 13	2 Cases, 222 in a diamond, A B & Co. outside	Order	Ship Argonaut.
" 13	4 Packages, 295 in a diamond, C & Co. top	Ditto	Ditto.
" 13	1 Case, 282 in a diamond, C & Co. top	Ditto	Ditto.
" 13	2 Cases, 317 in a diamond, C & Co. top	Ditto	Ditto.
" 13	100 Boxes, D D	Ditto	Ditto.
" 13	1 Case, 198 in a diamond, H G & Co. outside	Ditto	Ditto.
" 13	1 Case, L S G D in a cross	Ditto	Ditto.
" 13	2 Cases, N M R 620 in a diamond, W below	Ditto	Ditto.
" 13	4 Bales, N M	Ditto	Ditto.
" 13	4 Packages, O 2 in a triangle, H A top	Ditto	Ditto.
" 13	6 Cases, 563 in a diamond, W L below	Ditto	Ditto.
" 13	1 Case, 508 in a diamond, W L below	Ditto	Ditto.
" 14	155 Bundles round and square iron, X green or no mark	M. N. Dutt	Ditto.
" 14	313 Bars round and square iron, X green or no mark	Ditto	Ditto.
" 14	98 Bundles sheet iron, M Y or no mark	Order	Ditto.
" 14	723 Bars round and square iron, X red or no mark	Ditto	Ditto.
" 14	7 Bars flat iron, H or no mark	Ditto	Ditto.
" 14	23 Bars and pieces of flat iron, X X X red or no mark	Ditto	Ditto.
" 14	4 Bundles red iron, X X red or no mark	Ditto	Ditto.
" 14	10 Bundles round iron, no mark or D X	Ditto	Ditto.
" 14	152 Bundles round and square iron, X red or no mark	Ditto	Ditto.
" 14	6 Cases, K A	Kallydass Meekerjee	Ditto.
" 14	1 Case, L in a diamond, L below, or no mark	Order	Ditto.
" 14	1 Keg, no mark	Ditto	Ditto.
" 14	1 Case, 587 in a diamond, J L N outside	Ditto	S. S. City of Canterbury.
" 14	1 Case, 301 in a triangle, J T top	Ditto	Ditto.
" 14	3 Cases, O K in a block	Ditto	Ditto.
" 14	4 Bales, C C D	Ditto	Ditto.
" 14	20 Packages, X in a circle	Ahmuty & Co.	Ditto.
" 14	1 Bundle corrugated sheet iron, no mark	Order	Ditto.
" 14	8 Bundles hoop iron	Ditto	Ditto.
" 14	1 Parcel, addressed	Messrs. Finlay, Muir & Co.	Ditto.
" 16	1 Case, addressed	Agent, P and O.	S. S. Australia.
" 16	1 Case, B & Co.	Care of G. Arbuthnot & Co.	Ditto.
" 16	1 Case, R & M	Order	Ditto.
" 16	1 Case, C B R, H S B C below	Ditto	Ditto.
" 16	1 Case, D T & Co.	Ditto	Ditto.
" 16	4 Packages, D & A P in a cross within a shield, R Soutar below	G. Arbuthnot & Co.	Ditto.
" 16	2 Cases, F M	Order	Ditto.
" 16	1 Case, G & B	Ditto	Ditto.
" 16	2 Cases, H S	Ditto	Ditto.
" 16	3 Cases, 112 in a diamond, H G & Co. outside	Ditto	Ditto.
" 16	1 Pipe, H T C in a block, B J outside	Ditto	Ditto.
" 16	1 Case, addressed	H. G. Steel, Esq., Debroogbur, Upper Assam.	Ditto.
" 16	3 Cases, 23 in a double triangle, W H N below	Order	Ditto.
" 16	1 Case, addressed	Mrs. C. L. Weatherall, Janmuker via Tangail, Myensing.	Ditto.
" 16	1 Case, 737 in a double triangle	Order	Ditto.
" 16	3 Cases, 9274 in a block, T C top	Ditto	Ditto.
" 16	1 Case, 98 in a double triangle	Ditto	Ditto.
" 16	1 Case, 90 in a double triangle	Ditto	Ditto.
" 16	1 Parcel	Rev. T. A. Goodwin, Seaman's Coffee and Reading-room, No. 19, Lall Bazar Street.	Ditto.
" 16	1 Parcel, C P M G below	Order	Ditto.

No. 125A.

FROM THE AUDITORS OF THE ACCOUNTS OF THE COMMISSIONERS FOR MAKING
IMPROVEMENTS IN THE PORT OF CALCUTTA,

TO THE COMMISSIONERS FOR MAKING IMPROVEMENTS IN THE PORT OF CALCUTTA.

Comptroller-General's Office, the 4th December 1880.

GENTLEMEN,

We have the honor to inform you that we have audited your cash and store accounts for the half-year ending the 30th September 1880, and have found them to be correct.

2. Our remarks on the audit of your expenditure we postpone until the close of the year's accounts.

3. The following is an abstract of the transactions of the half-year of each of the five parts of the revenue, and also of the capital accounts.

DETAILS.	Part I. Jetties.	Part II. Inland Vessels Wharves.	Part III. Strand Bank Land.	Part IV. Port Proper.	Part VI. Tramways.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
RECEIPTS.						
Balance on the 1st April 1880	58,404 6 9	3,948 0 4	30,207 3 5	2,80,823 0 2		3,72,182 14 8
Revenue received during half-year	3,45,728 9 0	1,09,842 14 8	71,849 1 4	2,22,142 5 8	80,121 0 0	8,56,386 6 8
Total	4,04,132 15 9	1,13,790 14 12	1,02,056 4 9	4,02,965 5 10	80,121 0 0	12,23,507 3 11
EXPENDITURE.						
Ordinary expenditure during half-year	2,30,103 8 10	84,580 12 7	12,023 2 7	1,40,878 14 5	40,862 13 8	6,38,557 4 1
Renewal of block	2,047 9 7			38,433 15 8		40,480 15 5
Contribution for repayment of loans	20,911 8 0	13,941 12 0	1,742 3 0	1,151 0 0	4,921 0 0	42,547 12 0
Do. for new works	7,500 0 0	40,746 0 0	2,075 0 3	2,519 1 11	879 7 10	59,640 10 2
Do. Reserve Fund	3,000 0 0					3,000 0 0
Total expenditure	2,63,561 10 5	1,49,269 8 7	15,840 5 0	1,82,981 0 0	46,762 10 8	7,53,920 8 2
Balance on 30th September 1880	1,40,570 5 1	64,520 6 5	86,115 4 9	2,20,084 15 10	3,358 0 0	4,30,478 0 5
Total	4,04,132 15 9	1,13,790 14 12	1,02,056 4 9	4,02,965 5 10	80,121 0 0	12,23,507 3 11

CAPITAL ACCOUNTS.

	Rs. A. P.
RECEIPTS.	
Contribution from Port Funds towards repayment of loan	42,547 12 0
Do. Bridge Funds for ditto	361 15 0
Do. revenue for new works	68,458 7 8
Do. for renewals of block	38,433 15 8
Do. for stock	40,000 0 0
Store and suspense accounts	2,35,315 9 1
	4,35,117 11 5
Balance on 1st April 1880	1,91,161 8 0
Total	6,26,279 3 5

EXPENDITURE.	
Loans repaid to Government	42,800 11 0
Works under construction	3,62,564 0 5
Works completed	5,309 9 11
Store and suspense accounts	1,46,386 15 7
	5,57,100 4 11
Balance on 30th September 1880	39,109 14 8
Total	6,26,279 3 5

4. Your financial position on the 30th September 1880, as obtained from your books, is given in the annexed statement.

We have the honor to be,

GENTLEMEN,

Your most obedient servants,

(Sd.) J. WESTLAND,

Officiating Comptroller-General.

(Sd.) W. H. DOBBIE,

Assistant Comptroller-General.

Assets.

ASSETS.	Part I. Jetties.	Part II. Inland Vessels Wharves.	Part III. Strand Bank Lands.	Part IV. Port Proper.	Part V. Capital Accounts.	Part VI. Tramway.	Total.
	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.
Investment for Reserve Fund	59,242 13 4	...	...	3,51,220 0 0	...	...	4,50,402 13 4
Investment for Insurance Fund	54,544 8 5	...	...	...	...	...	34,544 8 5
Investment for Deprecia- tion Fund	...	...	...	...	1,99,024 14 4	...	1,99,024 14 4
Investment of Funds of Chuttoo Lall's Bathing Club	...	...	...	...	15,392 10 0	...	15,392 10 0
Government Promissory Notes of Depositors	39,800 0 0	13,200 0 0	1,200 0 0	...	...	500 0 0	35,700 0 0
Government Savings Bank deposits in	840 0 0	100 0 0	...	...	...	...	440 0 0
Suspense Accounts	2,783 0 3	...	...	2,100 1 6	174 0 10	...	5,720 9 9
Advance ditto	...	2,000 0 0	...	1,50,000 0 0	...	...	1,53,000 0 0
Stock	...	...	...	...	63,514 5 1	...	63,514 5 1
Contribution for Stock	20,000 0 0	10,000 0 0	10,000 0 0	20,000 0 0	...	...	60,000 0 0
Collector, Treasurer and others for miscellaneous bills	10,512 5 5	220 6 3	10,185 14 0	1,131 5 0	...	...	22,053 14 8
Block Spare materials of old Block	...	...	...	...	70,52,843 15 3	...	70,52,843 15 3
Works under construction.	...	...	...	...	37,602 1 0	...	37,602 1 0
Depreciation of marine block	...	...	...	...	38,75,407 5 0	...	38,75,407 5 0
Advance account for new works	...	...	...	...	2,00,000 0 0	...	2,00,000 0 0
Trust account cash balance	1,29,893 5 5	10,294 3 0	45,390 4 9	72,770 10 10	3,20,013 11 10	3,100 15 4	5,78,618 11 10
Total	2,94,308 7 2	39,823 10 0	60,775 2 0	6,42,256 10 0	1,27,10,302 5 7	4,268 0 0	1,37,07,611 7 0
LIABILITIES.							
Reserve Fund	75,000 0 0	...	...	3,50,250 0 0	...	...	4,25,250 0 0
Insurance do.	39,019 11 2	...	...	...	...	...	39,019 11 2
Depreciation Fund Account	...	...	...	...	2,00,000 0 0	...	2,00,000 0 0
Bathing club in memory of Chuttoo Lall	...	...	...	...	16,310 0 0	...	16,310 0 0
Deposit of Government promissory notes	20,800 0 0	13,200 0 0	1,200 0 0	...	...	500 0 0	35,700 0 0
Deposit of employees in the Government Savings Bank	840 0 0	100 0 0	...	...	...	...	440 0 0
Suspense accounts	601 13 0	1,000 10 0	500 0 0	...	37,002 1 0	10 0 0	39,019 11 2
Deposit ditto	...	1,651 3 0	10,185 14 0	8,101 5 8	220 0 0	...	16,001 9 2
Debit account for mis- cellaneous bills	10,512 5 5	220 6 3	...	1,131 5 0	...	...	22,053 14 8
Loan from Government for jetties and port	...	...	...	...	70,02,439 0 0	...	70,02,439 0 0
Temporary loan received from Part IV	...	...	...	...	1,91,005 0 2	...	1,91,005 0 2
Contribution from revenue for repayment of loan	...	...	...	...	7,27,601 0 0	...	7,27,601 0 0
Contribution from revenue for new works and re- newals	...	...	...	...	35,53,604 0 11	...	35,53,604 0 11
Contribution from revenue for stock	...	...	...	...	60,000 0 0	...	60,000 0 0
Contribution from Govern- ment for new road	...	...	...	...	74,594 0 0	...	74,594 0 0
Sale of materials dis- mantled for new road	...	...	...	...	48,802 5 0	...	48,802 5 0
Value of River Police block received from Govern- ment	...	...	...	...	11,650 0 0	...	11,650 0 0
Sale of surplus land	...	...	...	...	4,97,031 10 5	...	4,97,031 10 5
Fund accounts for new works	...	...	...	...	1,50,000 13 4	...	1,50,000 13 4
Works appropriation	...	...	...	...	1,75,317 14 4	...	1,75,317 14 4
Net revenue	1,42,554 5 1	35,323 0 3	54,890 4 9	2,80,073 15 10	...	3,138 0 0	4,38,475 0 5
Total	1,94,308 7 2	39,823 10 0	60,775 2 0	6,42,256 10 0	1,27,10,302 5 7	4,268 0 0	1,37,07,611 7 0

PUBLISHED in accordance with the provisions of Section 53, Act V (B. C.) of 1870.

By order of the Commissioners,

The 22nd December 1880.

G. H. SIMMONS, Secretary.

No. 124A.

FROM

THE AUDITORS OF THE ACCOUNTS OF THE COMMISSIONERS FOR THE
HOOGHLY BRIDGE,

TO

THE COMMISSIONERS FOR THE HOOGHLY BRIDGE.

Comptroller-General's Office, the 2nd December 1880.

GENTLEMEN,

We have the honor to inform you that we have audited the accounts of the Hooghly Bridge for the half-year ending the 30th September 1880, and have found them to be correct.

2. Our remarks on the audit of your expenditure we postpone until the close of the year's accounts.

3. The following statement shows the net amounts of your receipts and charges during the half-year:—

	RECEIPTS.	Rs. A. P.
Railway traffic	...	1,26,460 8 3
Local traffic	...	49,800 0 0
Miscellaneous receipts	...	13,074 0 4
		<hr/>
		1,89,334 14 7
Balance on 1st April 1880	...	13,178 13 5
		<hr/>
Total		2,01,813 13 0

CHARGES.				Rs.	A.	P.
Revenue working expenses -	...	...	...	92,628	0	0
Contribution for repayment of loans, Part V	...	...	...	61	15	0
Ditto " new works	...	...	...	8,848	13	1
Ditto " bridge reserve fund	...	...	...	35,000	0	0
				1,37,301	2	10
Balance on 30th September 1880	...	...	...	64,512	9	2
Total	...	...	...	2,01,813	12	0

The assets and liabilities of the bridge account on the 30th September 1880 were as follows:—

ASSETS.				Rs.	A.	P.
Block of Hooghly Bridge	...	...	...	23,82,543	2	1
Reserve section	...	...	...	1,08,761	1	0
Works under construction	...	...	...	1,42,246	11	0
Investment for Reserve Fund	...	...	...	2,57,702	12	0
Ditto for ditto section	...	...	...	53,587	0	0
Government Promissory Notes of depositors	...	...	...	5,500	0	0
Suspense account	...	...	...	144	12	11
Works appropriation	...	...	...	22,845	7	8
Advance account for ferry steamer	...	...	...	1,395	11	0
Cash balance	...	...	...	1,00,693	7	11
Total	...	...	...	30,48,421	2	4

LIABILITIES.				Rs.	A.	P.
Loan from Government	...	...	...	18,33,333	5	4
Contribution from revenue for new works	...	...	...	3,33,706	10	11
Ditto ditto of port for tug steamer	...	...	...	40,313	0	0
Ditto ditto for repayment of bridge loan	...	...	...	4,08,465	10	8
Deposit of Government promissory notes	...	...	...	5,500	0	0
Interest on Government securities of depositors	...	...	...	170	0	0
Proceeds of sale of workshop building, tools and plant	...	...	...	23,200	0	0
Fines recovered by Government from contractor for construction of iron-work of bridge and remitted to Commissioners	...	...	...	7,866	11	8
Balance of deposit refunded by Executive Engineer	...	...	...	9,509	15	11
Reserve Fund	...	...	...	2,04,600	0	0
Fund account for new works	...	...	...	24,242	2	8
Net revenue	...	...	...	64,512	9	2
Total	...	...	...	30,48,421	2	4

We have the honor to be,

GENTLEMEN,

Your most obedient servants,

(Sd.) J. WESTLAND,

Offy. Comptroller-General.

(Sd.) W. H. DOBBIE,

Asstt. Comptroller-General.

PREPARED in accordance with the provisions of Section 26, Act IX (B.C.) of 1871, and Section 52, Act V (B.C.) of 1870.

The 22nd December 1880.

By order of the Commissioners,

G. H. SIMMONS,

Secretary.

(598—1)

Statement of the Affairs of the Bank of Bengal for the week ending 20th December 1880.

LIABILITIES.				Rs.	A.	P.	ASSETS.				Rs.	A.	P.
Capital paid up	...	...	...	2,00,000	0	0	Government Securities	...	...	...	1,87,20,205	0	0
Reserve Fund	...	...	...	22,87,200	0	0	Loans on Government Securities, &c., at Head Office and Branches	...	...	...	55,00,400	11	4
Public Deposits at Head Office	...	...	...	88,33,777	11	10	Accounts of credit on Government Securities, &c., at Head Office and Branches	...	...	...	29,08,203	5	3
Ditto at Branches	...	...	...	28,45,000	11	2	Bills discounted and purchased at Head Office and Branches	...	...	...	1,05,45,453	0	4
Other Deposits at Head Office and Branches	...	...	...	4,77,44,483	9	11	Balances with other Banks	...	...	...	1,72,879	7	10
Bank Post Bills, &c.	...	...	...	8,25,879	14	11	Buildings	...	...	...	10,44,407	15	8
Sundries	...	...	...	12,77,123	11	6	Dead Stock	...	...	...	11,06,027	0	3
							Stamps	...	...	...	7,860	0	0
							Sundries	...	...	...	7,28,310	2	4
											4,27,01,405	10	3
							Cash and Currency Notes at Head Office	...	...	...	2,20,23,240	4	2
							Cash and Currency Notes at Branches	...	...	...	2,24,29,521	11	6
											4,44,52,761	1	1
By order	...	...	...	2,00,07,273	11	6	By order of the Directors,	...	...	...	2,00,07,273	11	6

BANK OF BENGAL,
CALCUTTA, the 22nd December 1880.

J. GOMES, Chief Asst. & Dy. Secy.
(591—1)

By order of the Directors,
H. HARRIS,
Secretary and Treasurer.

Statement of Circulating Promissory Notes Enforced for Payment of Interest in London under deduction of Amount Retransferred to India, and Outstanding in the Books of the Bank of Bengal on the 15th November 1880.

PARTICULARS.	4 Pcs Curr. Loans					4 Pcs Curr. Loans					6 per cent. Debentures for 16 years, repayable June 1883.		5 per cent. Loan of 1858-57.	5½ per cent. Loan of 1859-60.	Total amount.		
	Of 1884-85.	Of 1883-84.	Of 1882-83.	Of 1881-82.	Of 1880-81.	Of 1879-80.	Of 1878-79.	Of 1877-78.	Of 1876-77.	Of 1875-76.	Transfer from of 1879, seven Shillings Sterling per cent. Portion.	Transfer from of 1878, 4½ per cent. Portion.	6 per cent. Loan of 1858-57.	5½ per cent. Loan of 1859-60.			
Balance of 31st October 1880	54,100	38,508	3,413	15,30,240	30,44,800	3,37,13,200	1,10,61,600	1,75,04,600	3,01,07,100	45,90,000	4,58,000	93,52,800	8,23,74,600	1,01,700	84,50,000	63,800	19,84,8168
ADD—																	
Amount enforced at Madras between 1st and 15th November 1880	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,62,900
Do at Bombay between 1st and 15th November 1880	...	...	...	...	...	...	700	...	...	...	...	...	12,84,000	...	...	...	15,01,700
Do at Calcutta between 1st and 15th November 1880	...	...	...	...	...	...	7,000	1,14,000	3,000	...	...	...	6,53,040	...	...	...	8,64,100
Total	54,100	38,508	3,413	15,30,240	30,51,800	3,37,17,200	1,10,72,300	1,76,05,600	3,01,10,100	45,90,000	4,60,000	96,50,800	8,64,57,600	1,01,700	84,89,000	63,800	19,11,15,958
Deduct—																	
Amount written off in the London Registers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,000
Balance on 15th November 1880	54,100	38,508	3,413	15,30,240	30,44,800	3,36,33,200	1,10,09,000	1,74,14,500	2,98,58,400	45,90,000	4,00,000	94,93,900	8,48,03,600	1,01,700	84,56,000	65,800	18,98,47,838

NOTE.—From 9th June 1887 to 15th September 1880—Refused from India 3,937 lakhs, retransferred from London 3,380 lakhs.

" 10th Sept. 1880	30th "	16 "	19 "
" 1st Oct. "	" 16th October "	4 "	10 "
" 18th "	" 1st "	16 "	30 "
" 1st Nov. "	" 15th November "	26 "	15 "
3,008	3,453	9,432	

Balance against London 648 lakhs.

PUBLIC DEPT. OFFICE, BANK OF BENGAL,
CALCUTTA; the 16th December 1880.

R. HADJI,
Secretary and Treasurer.

LOST CURRENCY NOTES.

THE following Currency Notes of the Government of India, Calcutta Circle, are stated to have been lost, and payment of their value has been claimed by the persons whose names are placed against the numbers; any other person having these Notes in his possession, or claiming a right to them, is warned to communicate at once with the undersigned:—

Notes wholly lost or destroyed.			
Register No.	Serial Notes.	Value.	Name of Claimant.
285	O 70-77697	500	Kristo Gangooly Mitter.
287	" 69-70796	100	Aubhinesh Chunder Chatterjee.
"	" 32-09926	50	
"	" 61-34649	20	
"	" 38-83820	5	
288	" 32-13122	50	Lackeram.
290	" 31-78976	50	The District Superintendent of Police, Julpi-goree.
"	" 31-78977	50	
"	" 31-78978	50	
291	" 69-27763	100	Shew Doyal Gool Raj.
292	" 69-73508	100	Sergeant Strong.
"	" 69-73509	100	
"	" 69-73510	100	
"	" 69-73511	100	
"	" 69-73512	100	
"	" 69-73513	100	
293	" 61-34162	20	The Post Master, Calcutta.
"	" 60-40044	20	
"	" 61-06546	10	
294	" 63-30235	20	The Post Master-General, Bengal.
"	" 39296	20	
295	" 69-58305	100	Abdul Jaleel.
296	" 42309	100	Radha Joebun Mukerjee.
297	" 75-46856	10	The District Superintendent of Police, Nuddea.
298	" 74-24509	1,000	F. F. Chrestien.
299	" 66-27341	100	Nundo Lal Babu.
303	" 74-27332	1,000	Messrs. Kerr, Tarruck & Co.
"	" 27333	1,000	
"	" 69-40070	100	
"	" 38003	100	
"	" 36871	100	
"	" 46095	100	Ram Das Kundoo.
304	" 20031	100	
305	" 21497	100	
306	" 69 80419	100	Hari Ram Raja Ram.
309	" 48-21935	20	Russick Chunder Kolay.
"	" 9-11305	10	
310	" 31-67678	50	Shama Churn Mukerjee.
"	" 86717	50	
"	" 86717	50	Ameer Ahmed.
Notes partially lost or destroyed.			
294	O 58-83623	20	Ashootosh Bose.
295	L 23-82554	5	Bisiruddeen Mohamed.
296	" 35-28784	10	The Assistant Director-General of the Post Office of India, Calcutta.
297	" 76-21800	10	Bishunpada Banerjee
298	" 53-24403	10	Kinsory Mohan Ghose.
299	" 100-12020	10	Umee Chunder Roy.
"	" 36769	10	
"	" 39659	10	
300	L 60-57203	5	Nazaff Ali.
301	O 60-53236	20	Sital Pershad.
302	" 77-60739	10	D. H. B. Moses.
"	" 37-08201	5	
303	A 95-03132	10	Nobin Chunder Bose.
"	" 96-38531	10	
304	O 31-10269	50	Dr. B. B. Gupta.
"	" 61-02156	20	
305	" 35-02040	5	J. B. Birch.
306	L 03-57745	50	Messrs. Balmer, Lawrie & Co.
307	O 62-21166	10	Muddan Mohan Byasack.
292	" 61-01608	10	Nobodip Chunder Dutt.
"	" 64-09689	10	
293	" 38-05416	5	Dr. H. C. Chundra.
"	" 05413	5	
294	" 48-56403	100	Gouriprasad Kundoo.
"	" 56405	100	
295	L 15-61413	5	Khurga Mull Buldeo Das.
"	" 64418	5	
296	O 77-09418	10	Juggobundo Bagchee.
"	" 18-40714	10	

R. A. STRENDAL.

Assistant Commissioner of Paper Currency.
PAPER CURRENCY DEPARTMENT, the 27th December 1880.

WANTED for the Gya Municipality an experienced Surveyor, Estimator, and Draftsman to assist in preparing plans and estimates for the drainage of the town, and to supervise the work when it is commenced. Salary Rs. 150 per mensem. Applications, with copies of testimonials, to be sent to the Vice-Chairman, Municipal Committee, Gya.

(602-1)

M. FINUCANE, Vice-Chairman.

Notice.

A HEAD CLERK is required in the office of the Judge of Sarun. Salary Rs. 60, rising to Rs. 80 per mensem.

A good knowledge of English, good handwriting, and thorough acquaintance with the routine of a Judge's Office are essential.

Applications to be made to the Judge of Sarun on or before the 15th January next.

J. P. STRAYNS, Offg. District Judge of Sarun.
Sarun, the 23rd December 1880.

Notice.

REQUIRED a Head Clerk for the English Office of the District Court of Hooghly. Salary Rs. 70 per mensem, rising to Rs. 100 by biennial increment of one-tenth of the difference between the minimum and the maximum. Head Clerks of B districts, who possess a good knowledge of the English language and experience of office business, will be preferred. Applications should be sent to the undersigned on or before the 15th proximo.

J. P. GRANT, District Judge.

Hooghly, the 20th December 1880.

WANTED a Surveyor for the Lohardugga Road Cess Committee for six months; salary Rs. 50 a month including horse allowance.

No one need apply who has not passed the required examination of the Public Works Department, and who has not practical experience of surveying. A knowledge of English is also indispensable. Application, with copies of testimonials, will be received by A. W. B. Power, Esq., c.s., Chairman of the District Road Cess Committee, Lohardugga, Ranchi.

(545-3)

RAI CHURN GHOSH, Vice-Chairman.

Government Cinchona Febrifuge.

THIS preparation is an efficient substitute for Quinine and can be purchased by Government officers for public and charitable purposes, and by any one taking twenty pounds at a time, from the Superintendent, Botanical Garden, Calcutta, for cash only, at the following rates:—per four ounce tin, Rs. 4 and 8; per eight ounce tin, Rs. 8 and 8; per pound tin, Rs. 16 and 6. The general public can be supplied by the Superintendent, Botanical Garden, for cash only, at the undernoted rates:—per four ounce tin, Rs. 6 and 8; per eight ounce tin, Rs. 10 and 8; per pound tin, Rs. 20. This medicine is also sold by the principal European and Native druggists in Calcutta. Postage eight annas per 4 and 8 oz. tins, and twelve annas per pound tin, in addition to the foregoing rates.

For Sale.

At Narora, near Rajghat, Ball's Dredgers for well-sinking, &c., of the following kinds.

Description.	Number.	Size.	Price.	REMARKS.
Ball's dredger	20	14 cubic feet	Rs. 40	These have been used, but are in good condition.
ditto	125	24 ditto	60	
ditto	0	5 ditto	125	
ditto	50	14 ditto	70	
ditto	24	24 ditto	115	Quality new.

Apply to Mr. Edward J. Jones, Executive Engineer, Narora Division, L. G. Canal, Narora, vid Rajghat Oudh & Rohilkhand Railway Station.

W. JEFFREYS, Lieut.-Col., &c.

Supdg. Engr., 4th Circle, I. W. N. W. P.
Aligarh, the 24th September 1879.

Forest Department, Bengal, Sunderbuns Division.

NOTICE.

ONE log of wood is now lying at the Government Timber Depot of Tangara Khal Station. Any person having claim upon the same is requested to come forward and prove his claims within two months from this date to the officer in charge of the depot or at the office of the undersigned, and after paying salvage, &c., upon the log, to remove the same.

2. No claims will be admitted after two months from this date, when the post will be sold for the benefit of Government.

G. W. STRETTILL,

Deputy Conservator of Forests, Sunderbuns Division.
No. 3, Hungerford Street, dated Calcutta, the 10th December 1880. (546—8)

Forest Department, Bengal. Notice.

SAL Timber in log is now available at the Depôts of the Forest Department, Buxa Division, as follows:—
Atipur Depôt on the Kalijani river, 12 miles north of Kuch Behar.

SAL logs averaging 30 cubic feet apiece, about 800.

Rates.—1st class timber in log, Rs. 1-4 per cubic foot.

2nd ditto As. 12 ditto.

Narsingunge sleepers 6' x 8' x 4', about 4,000.

Rate.—At Rs. 1-12 each.

Gachidanga Depôt on the Kalijani river, at the crossing of the Rangpur-Dubri road—

SAL logs about 60.

Rates.—1st class Rs. 1-8 per cubic foot.

2nd " " 1 ditto.

Kaonia Depôt on the Teesta river, at the terminus of the Rangpur branch of the Northern Bengal State Railway.

SAL logs about 250; average cubical contents 30 cubic feet.

Rates.—1st class logs, Rs. 1-12 per cubic foot.

2nd " " 1 ditto.

SAL Narrow-gauge sleepers 6' x 5' x 4' about 9,000.

Rate.—At Rs. 2-6 each.

Dacca Depôt.—About 170 SAL logs.

Rates.—Rs. 1-12 to Rs. 2 per cubic foot.

The Timber may be seen at the Depôts, and will be shown by the Foresters in charge. Further information can be obtained from the undersigned.

G. A. RICHARDSON,

Asst. Conserv. of Forests, Buxa.

Buxa, the 6th October 1880.

Notice.

Oudh Forest Department. BYRAMGHAT DEPOT.

OF THE OUDH AND ROHILKHAND RAILWAY.

FROM this date the prices of SAL beams and scantlings supplied from this depot will be as follows:—

BEAMS.—21 feet in length, at Rs. 2-10 per cubic foot.

22 " " 2-13 "

23 " " 2-14 "

24 " " 3 "

Above the lengths given two annas per foot run will be charged.

Any inches over the foot will be charged as a foot.

SCANTLINGS.—From 12 to 20 feet, at Rs. 2-8 per c. ft.

Under 12 and over 7, at " 3-4 "

Under 7 feet, at " 2 "

The above prices are for ordinary building purposes.

For *Planing Sleepers, &c.*, special rates will be fixed by agreement.

The Department will still take orders for buildings all over at Rs. 1-4 per cubic foot, provided the scantlings are taken in fair proportion.

Second and Third Class Timber will be sold and price fixed by agreement.

Auction Sales will be held from time to time to clear off stock.

For further particulars apply to the Officer in charge.

By order of the Conservator of Forests, Oudh Circle,

KANNYA LAL, in charge Byramghat Depot.

The 22nd May 1879.

NOTICE is hereby given that the Transfer Books of the Bank will be closed from Monday, the 3rd, to Saturday, the 15th proximo, both days inclusive.

By order of the Directors,
(592—1) R. HARDIE, Secretary and Treasurer.

For Sale.

THE Deoghur circuit-house with its out-houses, viz. stable, cook-room and servant's house. The circuit-house is a substantial building, in excellent repair, with terraced floor and flat terraced roof containing—

One room ... 36 feet x 18 feet.

Two rooms, each ... 28 " x 17 "

Ditto ... 13 " x 8 "

One verandah room ... 24 " x 10 "

and tiled verandah on all sides. The out-offices are detached buildings.

Deoghur is three miles from Baydianath Station, East India Railway, Chord Line.

Upset price Rs. 2,100. Offers will be received by the Executive Engineer, Bhagulpore, up to 31st January 1881, from whom further particulars and terms of sale can be learnt on application.

Bhagulpore, the 22nd December 1880.

Notification.

THE right of selling Court-Fee Stamps up to and inclusive of the value of Rs. 75, and Non-Judicial Stamps up to and inclusive of the value of Rs. 50, at the Calcutta Collectorate and the High Court, during the remainder of the current official year 1880-81, ending on the 31st March 1881, will be put up to auction at this office at 12 o'clock on Friday, the 31st December 1880.

The vendors who may be appointed will be allowed the usual discount on all purchases made by them from this office. They will be required to pay one month's fee in advance, and one month's fee on the 1st day of each month for which it is due. The advance fee will be forfeited to Government if the license is surrendered before 31st March 1881.

The Collector does not bind himself to accept the highest or any offer which may be made, but reserves to himself a discretion to select those persons who appear best qualified.

The following are the limits within which the auction purchasers will have the exclusive privilege of selling Stamps:—

CALCUTTA STAMP VENDOR.

North.—Dalhousie Square (North) and Coliah Ghaut Street, excluding Custom House and Post Office.

West.—Strand Road from Coliah Ghaut to Hastings Street.

South.—Hastings Street and Government Place (North).

East.—Old Court House Street and Dalhousie Square (East).

HIGH COURT VENDOR.

North.—Hastings Street.

West.—Strand Road from Hastings Street to Chaudpal Ghaut.

South.—Esplanade Row.

East.—Government Place (West).

Any further information or particulars may be obtained by applying to the undersigned at his office daily, between the hours of 11 A.M. and 5 P.M.

G. M. GOODRICK, Collector of Stamp Revenue.

Calcutta Collectorate, No. 5, Church Lane, the 20th December 1880.

Execution Case No. 34 of 1880.

Janoky Nath Mukerjee, decree-holder, *versus* A. B. Miller, Esq., Official Assignee for Kissen Chandra Golecha, Insolvent, and Purnomaswar Sadagar and others, judgment-debtors.

IN the above case the property mentioned below will be put up to sale at the Moorshedabad Civil Court on 15th January 1881, for the realization of Rs. 2,715 14-8 due to decreeholder. Particulars may be learned at the office of the undersigned.

Lot No. 1.—Mouzah Bideoparah Mai Guzerghat, Deheo Mangamparah, situate in pargannah Passay, division Baruah, under the Sub-Registrar of Berhampore, entered in the putni sherista of decreeholder, in the names of judgment-debtors as darputnidars, on a darputni jumma of Rs. 1,350.

MENU LAL CHATTERJEE, Sub. Judge.

The 22nd December 1880. (800—1)

IN the High Court of Justice, Chancery Division, Vice-Chancellor Bacon. In the matter of the Joint-Stock Companies Winding-up Acts, 1848 and 1849, and in the matter of the London and Eastern Banking Corporation. By direction of His Lordship the Vice-Chancellor Sir James Bacon, to whose Court, the winding up of the abovementioned Company is attached, notice is hereby given that the said Vice-Chancellor purposes on Monday, the 7th day of February 1881, at 2 o'clock in the afternoon, at his Chambers situate at No. 11, New Square, Lincoln's Inn, London, to proceed to make a call on all the Contributors of the said Company and that the said Vice-Chancellor proposes that such call shall be for £100 per share. All persons interested are entitled to attend at such day, hour, and place to offer objections to the call. Dated this 11th day of November 1880.

F. LIONEL CLARKE, Chief Clerk.
Messrs. BURCKELL, No. 5, Broad Sanctuary, Westminster, London, Solicitors for the Official Manager of the said London and Eastern Banking Corporation. (540-2)

Notice.

IN pursuance of Section 145, Clause 2 of the Indian Co.'s Act, X of 1860, notice is hereby given that the Jamalpore Railway Hindoo Co-operative Society, Limited, has been voluntarily wound up with the full consent of the shareholders at their extraordinary general meeting held on the 4th instant. The undersigned have been appointed liquidators.

Creditors are requested to submit their claims to the undersigned before the 31st March 1881, after which date no claims will be admitted.

DOOGA CHURN BHATTACHARJEE.
ROYLASS CHUNDER HAIDEE.
KAM CHUNDER CHATTERJEE.
BEHARAT LAL BANERJEE.

Jamalpore, the 7th December 1880. (537-3)

In the matter of the Indian Companies Act, 1866, and of the Media Tea Company, Limited.

BY an order made on the above matter on the 16th day of December 1880, by the High Court of Judicature at Fort William in Bengal in its Ordinary Original Civil Jurisdiction, on the petition of Charles Sanderson, Robert Leicester Upton, and Henry Adams Adkin, practising together in partnership as Attorneys of the said Court at No. 2, Church Lane, Calcutta, under the style or firm of Sanderson & Co., creditors of the said Company, it was ordered that the said Media Tea Company, Limited, be wound up by the said Court under the provisions of the Indian Companies Act 1866.

H. C. ROGGE, Attorney for the Petitioners.
2, Church Lane, Calcutta. (508-1)

LOST a Deed of Mortgage, registered No. 1160, dated 23rd July 1880, executed by Bireswar Banerjee in favor of Ram Coomar Chatterjee, both of Nycapore, Nillah 24 Pergunnahs. Any one producing the deed to the undersigned will be rewarded.

RAM COOMAR CHATTERJEE.
No. 7, Rajah's Lane, Calcutta. (501-3)

Lost.

THE Government Promissory Note No. 065673, of the 4 per cent loan of 1st May 1866, for Rs. 500, standing in the name of Radha Romun Mullick, and last endorsed to none.

RADHA ROMUN MULLICK,
Compt. Genl's Office, Treasury Buildings. (588-3)

New Beerbhoom Coal Company, Limited

NOTICE is hereby given that the Fifteenth Ordinary General Meeting of the Shareholders of the above Company will be held at the office of the Company, 3, Fairlie Place, on Friday, the 7th January 1881, at noon, for the purpose of receiving the Directors' Report and passing the Accounts for the half-year ending 31st October 1880, electing Directors, and for the transaction of any other business that may be brought forward.

The share transfer books of the Company will be closed from 23rd instant to 1st proximo, both days inclusive.

A. R. McINTOSH and Co., Managing Agents.
Calcutta, 31st December 1880. (589-2)

Notice of Sale.

CALCUTTA JUTE MILLS COMPANY IN LIQUIDATION.

FOR sale at the Exchange, Calcutta, on Saturday, the 22nd day of January 1881, at the hour of noon, by Messrs. Mackenzie, Lyall and Company.

The valuable jute manufacturing business of the Calcutta Jute Mills Company, Limited, together with the lands (about 58 beegahs, more or less), buildings and machinery appertaining thereto, situate on the banks of the river Hooghly at Ishera, 14 miles from Calcutta.

Eight beegahs and two-fifths of the land upon which the mill premises and one house for foremen are built are freehold and 20 beegahs are char lands which are held in perpetual lease at an annual rental of Rs. 100.

The land (about 24 beegahs) upon which the manager's house is built, together with the house, is held on a perpetual lease at a rental of Rs. 100 monthly.

The land (about 7 beegahs) upon which another house for foremen is built, together with the house, is held on a lease which expires in August 1886, the rent being Rs. 60 per month.

The buildings for manufacturing purposes are all built of brick and roofed with flat arches turned upon iron girders, and besides having side doors and windows, there are numerous roof sky-lights to give increased light and ventilation.

The preparing and spinning rooms are driven by two pairs of compound horizontal engines each 80 H.P. and made by Messrs. Musgrave and Sons. The spinning rooms contain 3,878 spindles and the preparing machinery is ample.

The weaving factory is driven by one compound horizontal engine of 80 H.P. made by Pearson Brothers. There are 260 looms; 240 are 36" reed space and 20 are 45" reed space.

For supplying steam to these engines there are six double-flued boilers, each 30 feet long by 7 feet diameter; two are made by Musgrave and Sons and four by Pearson Brothers.

The presses are two in number, one by John Kerr and Co., Dundee, the other by Fawcett, Preston and Co. of Liverpool who are also the makers of the set of hydraulic pumps (Watson's patent) which work these presses; in the same room are the callenders, the measuring and cutting machines, and there is ample space for storing bags loose and baled.

The mechanic's and smith's shop are well provided with machines and tools, and for driving the former there is a 15 H.P. horizontal engine, but for economy the machines are driven from the factory engine.

The sewing sheds are tiled structures supported by pillars.

There are three jute godowns roofed by brick arches turned on girders supported by cast iron columns.

The following are their dimensions:—

152' 0" x 78' 0"
100' 0" x 42' 0"
88' 0" x 41' 0"

The water-supply is drawn from the river by two portable engines driving centrifugal pumps.

There is a jetty and five covered cargo-boats.

Reserve stores which have not been issued for use in the Mills to be taken by the purchaser of the Mills at a valuation to be made by an independent mill-owner or manager.

Upset price exclusive of reserve stores Rs. 5,10,000.

For further particulars and inspection orders apply to Mr. A. R. McIntosh, Official Liquidator, 3, Fairlie Place, Calcutta.

Conditions of sale will be advertised shortly.

JOSEPHINE F. WATKINS, R. BRIDGEMAN,
Solicitor for Official Liquidator. Registrar.
(587-4)

LOST—The Government Promissory Note No. 129466, of the 4 per cent. of 1866, for Rs. 500, originally standing in the name of Dwarkanath Ghose and the proprietor by whom it was never endorsed to any other person. Payment of the above note and the interest thereupon have been stopped at the Public Debt Office, Bank of Bengal, and application is about to be made for the issue of duplicate in favor of the proprietor.

Dwarkanath Ghose,
Sakartollah Lane, No. 52. (594-3)

INSOLVENT NOTICES.

Court for the Relief of Insolvent Debtors at Calcutta.

In the matter of ANUNDOMOHUN DUTT, MAKHONLLOL GHOSE, AND RAMRUTTON, Insolvents.

On Wednesday, the 8th day of December instant, it was, on the petition of Seetulpersaud Khurrupersaud, Sewdysalram, Heeralall, Phukooram, Chodeeram, Ramfulram, Kissonram, and Sewruttonram Hanarupersam, creditors of the said Insolvents, adjudged that the said Anundomohun Dutt, Makhonloll Ghose, and Ramrutton have committed an act of insolvency under the provisions of the Act XI Vic., Chap. XXI. and by another order of the same date the estate and effects of the said Insolvents were vested in the Official Assignee.

Sittanauth Does, Attorney. (577-2)

In the matter of SIMON KOCH, an Insolvent.

On Tuesday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Dignam and Robinson, Attorneys. (578-2)

In the matter of CHARLES ABBOTT ROUBIGRE, an Insolvent.

On Tuesday, the 14th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Insolvent in person. (580-2)

In the matter of HENRY DOWES, an Insolvent.

On Thursday, the 16th day of December instant, it was ordered that the matters of the petition of the said Insolvent be heard on Tuesday, the 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

J. O. Moses, Attorney.

Chief Clerk's Office, the 21st day of December 1880. (583-2)

In the matter of KHETTERNATH CHATTERJEE, of No. 47, Hideram Bonnerjee's Lane, in the town of Calcutta, lately carrying on business as a Stationer at Nos. 24 and 24½, Radha Bazar, under the style and firm of Khetternath Chatterjee and Company, an Insolvent.

Notice that the petition of the said Insolvent, seeking the benefit of the Act XI Vic., Chap. XXI, was filed in the office of the Chief Clerk on Tuesday, the 21st day of December instant, and by an order of the same date, the estate and effects of the said Insolvent were vested in the Official Assignee.

Bolys Chand Dutt, Attorney. (593-1)

In the matter of MATADHOY PESTONJEE VASSOOWALLA, of No. 12, Hurringbaroo Lane, in the town of Calcutta, merchant, an Insolvent.

Notice that the petition of the said Insolvent seeking the benefit of the Act XI Vic., Chapter XXI, was filed in the office of the Chief Clerk on Tuesday, the 21st day of December instant, and by an order of the same date the estate and effects of the said Insolvent were vested in the Official Assignee.

Harriss & Co., Attorneys. (594-1)

In the matter of CHARLES ROBERT ENGLISH, an Insolvent.

On Tuesday, the 7th day of December instant, it was ordered that the hearing of this matter do stand adjourned until Tuesday, the 1st day of February next, and that the order made in this matter for the *ad interim* protection of the said Insolvent from arrest be enlarged to the said 1st day of February next, and that the said Insolvent do then attend to be examined before the said Court.

Whooler and Sowton, Attorneys. (595-1)

In the matter of MUDDEN MOHUN DRY, BENARSLALL DEY, and JUDDOONATH DEY, Insolvents.

On Wednesday, the 24th day of November last, by an order of this Court the said Insolvents were adjudged entitled to their personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in their schedule as creditors or claiming to be creditors respectively. Baby and Rutter, Attorneys. (596-1)

In the matter of RICHARD MORGAN and WILLIAM ALEXANDER BROOKE FORBES, Insolvents.

On Tuesday the 7th day of December instant, by an order of this Court the said Insolvents were adjudged entitled to their personal discharge under the Act XI Vic., Chap. XXI, as to all persons named in their schedule as creditors or claiming to be creditors respectively, except the debts due to A. Burrows, Esq., for Rs. 3-3-0, who has not had notice of the day of hearing in this matter, and that the hearing of this matter do stand adjourned until the 1st day of January next, so far as the debts due to Nootaram for Rs. 365-6, Shammachurn Nundy for Rs. 6-0, Kacharnanth Ghose for Rs. 673-7, Koonjallall Baboo for Rs. 2,128-3, Gopseemuth Dutt for Rs. 1,983-10, Bolys Dutt for Rs. 550, Chomoolall Mullick for Rs. 3,000, Kallyprosona Bonnerjee for Rs. 251, D. N. Biswas and Co. for Rs. 460-12-2, Messrs. Feilman and Co. for Rs. 750, G. A. Goerdadie, Esq., for Rs. 460-3, Omertolall Ghose for Rs. 276, J. A. Savindra, Esq., for Rs. 49-10-9, Doorga Dutt for Rs. 13-12-9, D. M. Greger, Esq., for Rs. 19-13-6, Shaik Mahana for Rs. 133-6-3, Dano Sing for Rs. 25-13-3, J. P. Adels, Esq., for Rs. 128-0-9, Rajkishn Roy for Rs. 96-2-3, Russickloll Mookerjee for Rs. 142-8, J. Gomes for Rs. 27-0-6, Bhokun for Rs. 70-5-3, W. P. Joakim, Esq., for Rs. 30-5-9, S. E. Vought, Esq., for Rs. 55-3-3, Mahomed Nasoorodeen for Rs. 59-12-9, J. Wallis, Esq., for Rs. 1-9-6, Major F. Smalley for Rs. 2-0, Jacob Hadjee Baba for Rs. 21-2-6, W. Hart, Esq., for Rs. 21-2-5, H. Andrews, Esq., for Rs. 88-4-6, J. H. A. Branson, Esq., for annas 11-0, W. H. Page, Esq., for Rs. 112-6-6, Khetternomohun Doss for annas 10-9, J. G. Scott, Esq., for Rs. 5-9-9, G. F. Scheemachee, Esq., for Rs. 221-7-9, Hunpershad Dutt for Rs. 309, C. Palmer, for Rs. 93-6-3, H. Veera for Rs. 92, Munmohessee Dosses for Rs. 81-5, and P. B. Roberts for Rs. 100, who have not had sufficient notice of the day of hearing in this matter.

J. C. Orr, Attorney.

Chief Clerk's Office, the 22nd day of December 1880.

(597-1)

POSTAL NOTICES.

SEA AND FOREIGN MAILS.

For	Box closes at	Date.	Per steamer.
1881.			
Persian Gulf	8 p.m.	1st Jan.	From Bombay.
Madras, Ceylon, and the Inter-mediate Ports	8 "	3rd "	Ethiopia.
Madras and Ceylon	8 "	3rd "	Kassar-i-Hind.
Foreign mails via Bombay	8 "	5th "	From Bombay.
Ditto, book-post and pattern packets	8 "	4th "	Ditto.
1880.			
Rangoon, Moulemein, and Straits	8 "	30th Dec.	Oriental.*
Chittagong, Akyab, Kyauk	8 "	31st "	Cumilla.
Phya and Rangoon	8 "	31st "	From Bombay.
Foreign mail via Bombay	8 "	29th "	

* Mail for Port Blair can be forwarded by this opportunity.

N.B.—The letter-box will close at 8 p.m. precisely, after which hour foreign letters fully prepaid, and bearing an extra postage stamp of four annas on each cover, will be received up to 6½ p.m.

E. C. GEORGE, Presy. Postmaster, Calcutta.
General Post Office, Calcutta, the 27th December 1880.

ATTENTION is called to the following revised hours of closing of the Mails at the General Post Office and Receiving Offices of Calcutta, consequent on the earlier despatch of the Chord and Loop Mail Trains from the 31st instant. The public are requested to note

specially that the Mails by the Loop and Chord Trains of the East Indian Railway, which at present are closed at 4 P.M. and 8.30 P.M., will in future be closed at 3 P.M. and 6 P.M. respectively; also that Insured Registered Letters will only be received up to 4 P.M. at the Calcutta General Post Office and such Town Receiving Offices at which Insured letters are taken, instead of up to 5 P.M. as at present; at the Receiving Offices also ordinary Registered letters and parcels will be received up to 4 P.M. only instead of up to 5 P.M., as at present.

Hours at which Mails are closed at the General Post Office.

For	Letters at	Registered letters at	Hours up to which late letters are taken if fully prepaid with an additional fee of 1 anna.
All stations on the East Indian Railway between Howrah and Asansole, and on the Loop Line between Kanpur Junction and Ramporehat ..	5.30 A.M. (a.)	8 P.M.	
Howrah ..	4 .. (a.)	0 ..	
.. ..	6.30 .. (a.)	5 ..	
All stations on the Eastern Bengal Railway, between Barrackpore and Howrah ..	6.30 A.M. (a.)	8 ..	
Sonapore, Barrackpore, and Calcutta Town ..	6.30 ..	8 ..	
Dum-Dum ..	8.30 ..	8 ..	
Ditto Barisal and Bahadur ..	6.30 P.M.	8 ..	7 P.M.
All stations on the Northern Bengal State Railway, and offices in the Rajshahi, Mymensingh, Dinajpur, Rangpur, Tripura, and Dacca districts, and the Assam Province ..	12 noon	12 noon	
All stations on the East Indian Railway Loop Line, and places situated in the Birbhum, Murshidabad, Bardhaman, Malda, Purneah, Singhbaur, and Monghyr districts ..	3 P.M.	2.30 P.M.	
All stations on the Eastern Bengal Railway, and places in the Kishinagar, Jessore, Furruckpoor, Pabna, Barisal, Dacca, Tipperah, Mymensingh, Chittagong, Sylhet, and Cachar districts ..	6.30 ..	8 ..	7 P.M.
Diamond Harbour and Behala ..	6.30 ..	8 ..	7 ..
All stations on the East Indian Railway, Main and Chord Lines, and places in the districts of Bankura, Medinipur, Hazaribagh, Lohardighi, Sonbhadra, and Behar, North-Western Provinces, Punjab, Sind, Rajputana, Central Provinces, and Bombay and Madras Presidencies ..	6.30 ..	8 ..	6.30 ..
Chunar, and places in the districts of Midnapore, Balasore, Cuttack, Pooree, and in the Madras Presidency as far as Villupattam ..	6.30 ..	8 ..	7 ..
All stations on the East Indian Railway between Howrah and Bardwan, excepting Hooghly Chinsurah, Panduah, and Bardwan, where the Chord Mail Train, touches ..	6 ..	4.30 ..	

(a.) No despatches are made on Sundays.

Notes.—On Saturdays an extra despatch is made for Howrah, which is closed at 8.30 P.M.

Hours at which Mails are closed at the Receiving Offices of Calcutta.

No.	Name of Receiving Office with its initial letters.	For 1st despatch.	For 2nd despatch.	For 3rd despatch.	For 4th despatch.	Remarks.
1	Howrah	A.M.	A.M.	P.M.	P.M.	
2	General Square N.E.	7.45	9.45	1.15	4.35	On Sundays, Christmas Day, New Year day, Good Friday, and the Queen's Birthday, there are sent two despatches from the Calcutta Receiving Office, viz. 3rd and 4th.
3	Sinla N.E.	7.45	9.45	1.15	4.45	
4	Howrah N.E.	7.45	9.45	1.15	4.45	
5	Ballachitta E.C.	7.45	9.45	1.15	4.45	
6	Napier Bazar E.C.	7.45	9.45	1.15	4.45	
7	Dhurrumtolla W.C.	7.45	9.45	1.15	4.45	
8	Showampore S.	7.45	9.45	1.15	4.45	
9	Wellington St. E.C.	7.45	9.45	1.15	4.45	
10	Park Street P.	7.45	9.45	1.15	4.45	
11	Garden Reach W.	7.45	9.45	1.15	4.45	
12	Alipore A.	7.45	9.45	1.15	4.45	
13	Kidderpore S.W.	8	10.30	3.25	5.45	

Hours of deliveries from General Post Office and its Receiving Offices.

No.	Name of Office and its initial letters.	First delivery.	Second delivery.	Third delivery.	Fourth delivery.	Remarks.
		A.M.	A.M.	P.M.	P.M.	
1	General Post Office	7.15	9.15	1	6.30	On Sundays and the above holidays there is only one delivery at the time given in this table for the 2nd delivery.
2	How Bazar C.	7.35	9.35	1.25	5.5	
3	Sinla N.E.	7.45	9.45	1.45	6.15	
4	General Square N.C.	7.50	9.50	1.50	6.30	
5	How Bazar N.	8.5	10.25	2.5	6.35	
6	Dhurrumtolla W.C.	7.35	9.35	1.35	5.5	
7	Napier Bazar E.C.	7.40	9.40	1.40	6.10	
8	Ballachitta E.	7.50	9.50	1.50	6.20	
9	Park Street P.	7.50	9.50	1.40	6.10	
10	Wellington St. E.C.	7.35	9.35	1.45	6.15	
11	Showampore S.	7.50	9.50	2.5	6.30	
12	Kidderpore S.W.	7.35	9.35	1.20	6.15	
13	Alipore A.	7.50	9.50	2.5	6.20	
14	Garden Reach W.	8.15	10.35	2.15	6	

N.B.—These hours of delivery depend on the timely arrival of the mail trains.

On and after the 31st October 1880, late letters will be received at the Howrah Railway Receiving Office for transmission by the night Chord Mail Train up to 7 P.M. Madras time, i.e. 7.35 Calcutta time, without a late letter fee, but letters that are fully prepaid, and bear in addition a late letter fee of 2 annas prepaid by means of stamps will be received at the window of the Receiving Office up to 7.25 P.M. Madras time, i.e. 7.55 P.M. Calcutta time.

Hours of closing of the Parcel Mail of the Calcutta General Post Office.

For	Time of closing.	Insured parcels.
All stations on the East Indian Railway Loop Line, and on the Chord Line above Bardwan, also in the North-Western Provinces, Punjab, Sind, Rajputana, Central Provinces, and Bombay and Madras Presidencies, except for Lahore and stations in the Punjab above Lahore, and for Bombay town and stations served through Bombay ..	2.30 P.M.	2.30 P.M.
All stations on the Northern Bengal State Railway, and offices in the Darjeeling district and Assam Province ..	11.15 A.M.	11.15 A.M.
All stations in Eastern Bengal, stations on the Chord Line between Howrah and Bardwan, and places in the districts of Malda, Bankura, Hazaribagh, Singhbaur, Midnapore, and Balasore, and places in Kishinagar, Jessore, Furruckpoor, Pabna, Barisal, Dacca, Tipperah, Mymensingh, Sylhet and Cachar districts ..	6 P.M.	6 P.M.

NOTE.—All ordinary parcels are received up to 5 P.M. and insured parcels up to 4 P.M., but only those posted before the hours stated above are despatched by that day's mail.

Foreign post parcels to be in time for the weekly Postoffice and Oriental Steamers leaving Bombay with Overland Mails, should be posted in Calcutta on or before Tuesday in each week, i.e. the day previous to the closing of the Overland Letter Mail in this office.

E. C. GORDON, Presidency Postmaster.
Calcutta General Post Office, the 31st October 1880.

List of Unclaimed Letters lying in the Calcutta Post Office on the 28th December 1880.

Alexander, F.	Jenkins, J. D.
Baptist, G. M.	Jenkins, Captain J.
Bond, Miss Maude.	Johnson, Mrs. W. H.
Bowering, E. F.	Kelly, Mrs. K.
Byran, Geo. B.	Leggatt, C. D.
Cairns, Mrs.	Lewis, S.
Cheke, A. J.	Mador, Mrs. V. G.
Chon, Geo.	Martin, W.
Connell, Mrs. E.	Miller, D.
Crump, W. J. H.	Rundle, H. L.
D'Silva, Mrs. M.	Scott, G. D.
Evans, J.	Smith, Mrs.
Faithfull, G.	Sultana, Mrs.
Fairbrather, Lt. W. T.	Stewart, D. A.
Fookes, Mrs.	Stuart, Miss J.
Forbes, Mrs. G. T.	Stuart, C. H.
Green, Randal S.	Taylor, Capt. R. S.
Griffith, Mrs.	Thorn, J.
Hampton, Mrs.	Thomas, Mrs.
Hay, J.	Vancum, Mrs.
Hoff, F. C.	Williams, Capt. T. M.
Innes, C.	

Letters marked "Care of Post-Office, to be kept till called for."

Adels, E.	Gunnells, J.
Allen, Louis M.	Harford, J.
Amey, Mrs. A. W.	Hastings, C. G. W.
Andrews, Dr. C. A.	Hay, G.
Arnot, Miss J. T.	Heyworth, Mrs.
Ashton, Captain Sam.	Jones, Dudley.
Bell, Mrs. Uraco.	Jackson, R. A.
Boatie, W. Z.	John, George.
Bennet, J.	Kaiser, Mr.
Bernou, Monsieur T.	"Kitty."
Boswell, W. A.	L. H.
Boyd, Miss Zaddie.	Landfield, F.
Bradshaw, John.	Lindesay, Harris M.
Brown, A. W.	Little Robert, Mrs.
Brundage, J. D.	Lawder, A. W.
Bryne, Joseph.	Montagu, Mrs.
Byron, E. C. A.	Murchant, Miss M. R.
C. W. S.	McCreedy, James MrG.
Cameron, Keith R.	Mitchell, Mrs. Murray.
Canham, John.	Moolla, Monsieur N. J.
Campier, Arthur H.	Montgomery, Miss.
Cavanagh, J.	M. K. W.
Clarke, Lt., 29th Regt.	Norton, Mrs. D.
Foot.	Phelps, Mrs. C. Harris.
Constantino, Courier Geo.	Quindan, Rev. A. W. R.
Cooper, J.	Rabie, Monsieur J.
Coste, Waller.	Sandeman, W. A.
Cotton, C. B.	Sandford, J. R.
Crafter, Geo.	Schore, T. C.
Davidson, Mrs. J. H.	Sheldrake, Miss.
D'Osmund, Le Comte O.	Sinclair, J. L.
Diplace, Monsieur Z.	Slade, G.
Dayne, Capt. R. G.	Stevens, C.
Dunsford, R. C.	Tapper, J.
Eraser, H.	Tarring, C. J.
Gibbons, E. J.	Terry, B. H.
Gibbons, Rev. B.	Thomas, Miss.
Gilbert, Benjn. (Gunner).	Tregido, S.
Glasgow, Mrs. R.	Warde, Mrs.
Godlu, Francis.	Wilson, Alex. S.
Griffin, W. H.	

Newspapers.

Blehanan, Beverley.	Miller, Capt. William.
Byron, E. C. A.	Molin, Monsieur N. J.
D'Osmund, Le Comte.	Morton, M.
Griffin, W. H.	Sale, M.

Registered Letters.

Blanch, J. W.	Parkinson, W.
Hactor, Mrs. Bertha.	Paxwell, Ed.
Kay, T. W.	Rosa, Lorenzo.
Paget, G. O.	

E. C. GEORGE, Proxy, Postmaster, Calcutta.

Nuddea Rivers.

Weekly water report showing the least depth of water in the Bhagiruttee, Matabangah and Jellinghee Rivers for the week ending Friday, 24th December 1880.

Names of Rivers.	Least depth of water.	REMARKS.
BHAGIRUTTEE.	FT. IN.	
Entrance below Joyrampore		Closed.
Thence to Noorpore Junction.		
Entrance below Narainpore	21 0	
Thence to Noorpore Junction, 8 miles.	9 0	
Thence to Jungipore, 9 miles	4 6	Georialh.
From Jungipore to Berhampore, 47 miles.	3 3	Koteorampore and Berhampore.
From Berhampore to Cutwa, 50 miles	3 0	Mosampore and Mirzapore.
From Cutwa to Nuddea, 40 miles.	3 0	Dewangunge and Dufferpoteah.
MATABANGAH.		
Entrance ...	3 6	
Thence to Tatarparah ...	3 6	Mequah.
From Tatarparah to Hat-Bolia.	3 0	Bamandee and Shampore.
From Hat-Bolia to Boal-maree.	6 0	Dumpparah.
From Boalmarre to Alick-deah.	6 3	Alickdeah.
From Alickdeah to Kistengunge.	6 0	Bastopore.

JELLINGHEE AND BHYRUB. FT. IN.

Entrance of Jellinghee from the Ganges.	Closed.
Thence to Junction with the Bhayrub.	
Entrance of Bhayrub from the Ganges.	4 0
Thence to Junction with the Jellinghee.	3 0
From Junction of Bhayrub and Jellinghee to Teakatta.	3 6
From Teakatta to Nuddea...	3 6
Height of water on gauge at Berhampore, the 27th December 1880, above zero, 3 feet 1½ inches.	

T. BRADY, C.E.

Exc. Engr., Nuddea Rivers Divn.

BERHAMPORE, the 27th December 1880.

At the Meteorological Office, No. 22, Chowringhee Road, the following official publications:—

Meteorological Report of 1867	Rs. 0 12 per copy.
Ditto ditto 1868	" 1 8 "
Ditto ditto 1869	" 3 4 "
Ditto ditto 1870	" 2 8 "
Ditto ditto 1871	" 2 8 "
Ditto ditto 1872	" 3 0 "
Ditto ditto 1873	" 3 0 "
Ditto ditto 1874	" 3 0 "
Administration Report of 1870-71	" 0 4 "
Ditto ditto 1871-72	" 0 4 "
Ditto ditto 1872-73	" 0 4 "
Ditto ditto 1873-74	" 0 4 "
Ditto ditto 1874-75	" 0 4 "

A table of the average monthly and annual rainfall at 98 Stations in Northern India ... 0 4 "

Report of the Midnapore and Burdwan cyclone of the 15th and 16th October 1874 ... 2 8 "

The above are also to be obtained at the same prices at Messrs. Thacker, Spink & Co., No. 5, Government Place.

JOHN ELIOT, M.A., Meteorological Reporter

to the Govt. of Bengal.

CALCUTTA, the 26th August 1875.

Notes on Forestry.

By C. F. AMERY.

Deputy Conservator, Forests, N.-W. Provinces.

THIS little work, published with the approval of the Government of India, treats of the general principles of forest management in all its branches, and is recommended not only to forest officers, but to all who are interested in the progress of forest management in this country.

May be obtained of Messrs. King, King & Co., Bombay, and of Messrs. Wyman & Co., Calcutta. Price Rs. 3-8, or including postage, Rs. 4. Or of the publishers, Messrs. Tribner & Co., Ludgate Hill, London. Price five shillings.

Central Provinces' Gazetteer.

EDITION OF 1870 in one Vol.

A LIMITED number of the above work, strongly bound in cloth, octavo size, for sale at Rs. 12 per vol. exclusive of postage charge. Apply to—

MESSRS. THACKER, VINING, Bombay,
MESSRS. THACKER, SPINK & Co., Calcutta, or
SEPTOR, CHIEF COMMR.'s OFFICE, Nagpur.

Maps for Sale.

LISTS of Maps published at the Madras Survey Office, containing information as to price, &c., can be had gratis on application to the Superintendent, Madras Survey, Chempauk, Madras.

Remittances on account of value of maps should be made either by a cheque or money order; stamps will not be accepted in payment for maps.

New Criminal Procedure Code.

OFFICERS under the Bengal Government, who wish to have copies of the New Criminal Procedure Code on sale, are requested to apply to the Superintendent of Government Printing, Calcutta.

The following publications are for sale at the Office of the Superintendent, Government Printing, No. 8, Hastings Street. No orders can be attended to unless accompanied by a remittance. When postage stamps are forwarded, one anna additional should be sent for every rupee's worth of stamps for discount in exchanging them for cash. Service labels are not received.

Books required on the public service are only supplied when authorized by Local Governments and Administrations.

Now ready—Fourth Edition, officially revised and corrected to the 25th April 1879; royal 8vo., limp covers, with copious indices.

The Civil Pension Code, Re. 1-12; by post, Re. 1-15—The Civil Leave Code, Re. 1-8; by post, Re. 1-10—The Acting Allowance Code, As. 12; by post, As. 14—Or, the three Codes in one volume, Rs. 3-8; by post, Rs. 3-14. Printed slips containing alterations and additions will be available to the public quarterly at 8 as. per quarter.

Royal 8vo., Price, Rs. 2; packing and postage, 4 as.

Notifications relative to the public loans of the Government of India, from 1822 to 1879.

A Manual of Cinchona Cultivation in India, by Dr. G. King, M.B., F.L.S. Second Edition, 1880. *Price Rs. 1; packing and postage, 4 annas.*

Silk in India. Some account of Silk in India, especially of the various attempts to encourage and extend sericulture in that country. Compiled by J. Geoghegan. *Price Rs. 2; packing and postage, 4 annas.*

Moore's Manual of Family Medicine for India, Revised Edition. *Price—*

To Government Officers (except those mentioned below) and to the public at large. *Rs. 4*

To all officers employed in Government Departments who are in receipt of salaries under Rs. 600 per mensem, on a certificate being furnished declaring that the book is to be purchased only for the personal use of the officer. *Rs. 8.*

Packing and Postage, 7 annas.

Select Extra-Tropical Plants readily eligible for industrial culture or naturalisation, with indications of their native countries and some of their uses, by Baron Ferd. Von Mueller. Indian edition, 1880. *Price Rs. 4; packing and postage 6 annas.*

Royal 8vo., Limp covers.

Selections from the Records of the Government of India, Home, Revenue, and Agricultural Department, No. CLX. The wheat production and trade of India—published by authority—(1879). *Price, Rs. 3; Packing and Postage 6 annas.*

Super-royal 8vo., Price Rs. 10; packing and postage 12 annas.

Index to the Enactments relating to India. Compiled under the orders of the Government of India, by Stephen Jacob, B.C.S., to which are prefixed Chronological Tables of the Acts and Regulations of the Indian Legislatures.

Quarterly Bengal Army List.

From the 1st of January 1881, the price of the Bengal Official Army List will be reduced from Rs. 4 to Re. 1, exclusive of postage. *The Civil Service Gradation List will not be appended as heretofore.*

With reference to the above, the Civil Service Gradation List will be published by Mr. Wetherill, Civil Fund Office, Treasury Buildings. *Price Rs. 1; packing and postage, 2 annas.*

The Indian Statute-Book.

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- " 15. Period of exhibition of the Blue Light during the South-west monsoon, from the Eastern Channel Light-vessel at the entrance to River Hooghly.
- " 16. Rock near west end of Pulo Brasso.
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- " 11. "Intermediate" Light-ship, entrance to River Hooghly.
- " 12. Position of Corbin Light-house.
- " 13. Position of Raleigh Rock, and additional beacons, Bombay.
- " 14. Buoy marking Gindurah Rock, Galle.
- " 15. Alteration in Manora Point Light, Kurrachee; and discovery of a bank near Towak Island, Red Sea.
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22. Deposit of stone eastward of Harbour Works, Madras.
23. Reported Shoal North-West of Chaduba Island.
24. Exhibition of Blue Lights and Maroons at Krishna Shoal Light-vessel.
25. Deposit of stone eastward of Harbour Works, Madras (additional information).
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2. Sunken danger in Mergui Archipelago.
3. Revolving Light at Vakalapudi, in the Godavery District.
4. Intended alteration in False Point Light.
5. Shifting of the entrances to Honore (Honawar) and Mangalore, on the Malabar Coast.
6. Fixed Light at Roji (Nowa Nugga) in the Gulf of Cutch.
7. Fixed Light at the entrance to Teona Creek in the Gulf of Cutch.
8. Fixed Light at Gaspunath Point in the Gulf of Cambay.
9. Wreck marking vessels.
10. The alteration in the position and improvement of Pooree Port Light.
11. Shoal Coral Ground in Strait of Banks.
12. Delagoa Bay. Removal of Cockburn Light-vessel in bad weather.
13. (1) Alteration in position of Beacons and Leading Lights—Barnett River Entrance, Australia.
- (2) Fixed Light on Flap Top Islet—Pioneer River—Rocky-Islets.
- (3) Revolving Light on Low Isles—Trinity Bay.
- (4) Leading Lights at Cook Town—Endeavour River Entrance—Cook Harbour.
14. Sunken dangers between Algnada Reef and Diamond Island—Bay of Bengal.
15. Flashing White Light on Puysegur Point—Zealand.
16. Dangerous rocks, N. N. W. and S. E. of the southernmost of the Brothers Islands—Andaman Islands.
17. Australia—South Coast—Gulf of St. Vincent—
- (1) Prohibited Anchorage near Telegraph Cable, Port Phillip.
- (2) Buoy marking Battery Practice Range at Williams Town.
- (3) Fixed and Flashing Light on North Reef.

- No. 18. Longitude of the Time Ball, Calcutta, and of Saugor Light-house, River Hooghly.
19. (1) Discontinuance of additional Light at Fourth Point, Sunda Strait, Java.
- (2) Shoal in the Fairway to Batavia Road.
- (3) Fixed Light on Meinder's Reef, Madura Strait.
20. (1) Shoal ground westward of Durnford Point, South Coast of Africa.
- (2) Distinguishing features marking the entrance to Tugela River.
- (3) Ditto Entrances to Umhloti River.
21. Buoy of Carwar Harbour (Sedashigar).
22. (1) Alterations in Lights at St. Paul and St. Denis, Reunion Island.
- (2) Harbour Light at St. Pierre.
23. Buoy off Carwar Harbour (Sedashigar).
24. Buoy and Beacons, Zanzibar Harbour.
25. Alteration of False Point Light, Coast of Orissa.
26. Red Buoy marking smooth-water anchorage off Poreand, Alleppey.
27. Change in the anchorage limits of the Port of Madras.
28. Intended discontinuance of light at El-weg (Sherm Wej-h), Red Sea.
29. Interval of intended exhibition of Blue Lights and Rockets at False Point Light-house.
30. Replacing of the Buoys at the entrance to Cochin Harbour, and extinguishing of Narra-kel Light.
31. Range of visibility of the Light exhibited from Krishna Shoal Light-vessel.
32. Light at Batticaloa.
33. Black buoys laid down in Calicut Roadstead to mark the limits of foul ground.
34. Light at Batticaloa.
35. Replacing of the Buoys off Carwar Harbour (Sedashigar).
36. Telegraph Buoy south of Aden.
37. Black Buoy off Point Gordware (Godavery).
38. Light at Batticaloa.
39. Exhibition of a leading Light in Saes Bay.
40. Madras Semaphore.
41. Black Buoy off Point Gordware (Godavery).
42. Madras Semaphore.
43. Buoys at Calicut.

Notices to Mariners issued during the year 1880. Price one anna each.

- No. 1. Prohibited anchorage near the Telegraph Cables in Zanzibar Harbour.
2. Discontinuance of Maroon Lights at Krishna Shoal Light-vessel.
3. Exhibition of the new Fixed Light at False Point.
4. Extension of the period of exhibition of the "Intermediate" Light at the entrance to the Hooghly River.
5. Alterations in the position and visibility of the Light exhibited from Fort Canning, Singapore.
6. Alteration of position and elevation of the Red Light at Cannanore.
7. Discontinuance of the exhibition of Maroons from the Light-vessels of the Hooghly River.
8. Fixed Light at Tolkeswar, Dabhol or Anjaaval.
9. Lights at Port Ibrahim, Suex.
10. Changes in the buoyage of the Port, Madras.
11. Kenury (Kundari) Island Light. Intended alteration, Bombay.
12. Flashing Light on Flat Cape, Sunda Strait, Sumatra.
13. Destruction of First Point Lighthouse, Java, Sunda Strait.
14. Harbour Light at Belling, Baly Island.
15. Position of Gwalia Reef, Carimata Strait.
16. Position of Parkin Rock, Hanish Islands.
17. Shoal south-west of Barron Islands, Madagascar, West Coast.
18. Intended alteration in Light Apparatus, Calicut.
19. Lights at Port Ibrahim, Suex.

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RAJENDRA NATH MITRA,

Asst. Secy. to the Govt. of Bengal.

The 19th February 1878.

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The 10th December 1880.



The Calcutta Gazette.

WEDNESDAY, JULY 14, 1880.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[First Publication.]

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 22nd April 1880, and having received the assent of His Excellency the Governor-General on the 26th June 1880, is hereby promulgated for general information:—

ACT No. VII of 1880.

THE PUBLIC DEMANDS RECOVERY ACT, 1880.

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An Act to amend the Law for the Recovery of certain Public Demands.

Preamble. WHEREAS it is expedient to amend the law for the recovery of certain dues and debts demandable by Public Officers: It is hereby enacted as follows:—

Short Title. 1. This Act may be called "The Public Demands' Recovery Act, 1880."

Extent. Notwithstanding anything contained in section 2, it extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal:

Commencement. It shall come into operation on and after the date on which it shall be published in the *Calcutta Gazette* with the assent of the Governor-General.

Construction of this Act. 2. This Act, so far as is consistent with the tenor thereof, shall be construed as one with Act XI of 1859, passed by the Governor-General in Council, and Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council. The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force for the recovery of any due, debt, or demand to which the provisions of this Act are applicable.

Repeal of Acts in Schedule. 3. The Acts specified in the first Schedule annexed to this Act are hereby repealed from and after the commencement of this Act, to the extent specified in the third column of that Schedule; provided that this repeal shall not affect—

(a) the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder:

(b) any liability created under any enactment hereby repealed.

Certificate under Bengal Act VII of 1868 to be enforced under this Act. Every Certificate made under the provisions hereby repealed of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, may be enforced under the provisions of this Act.

Definitions. 4. In this Act, unless the context otherwise requires, but not in the other Acts mentioned in section 2—

"Section" means a section of this Act:

"Collector" means (a) within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, the Collector of Calcutta; (b) without those limits, the Collector of a District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act; and (c) any officer in charge of a Sub-division of a district whom the Collector of such district, with the sanction of the Commissioner, authorizes to perform such functions as aforesaid.

5. In the following cases, that is to say—

(1) when, under the provisions of Act XI of 1859, passed by the Governor-General in Council, or of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, an estate or tenure has been sold for the recovery of arrears of revenue due thereupon, and after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied:

(2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest date of payment fixed under the provisions of section 3 of Act XI of 1859, passed by the Governor-General in Council;

the Collector may make under his hand, and in form No. 1 in the second Schedule annexed to this Act, a Certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

6. (a) Subject to the provisions of this Act, every Certificate made under the provisions of section 5 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment-debtor.

(b) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in section 10, bring a suit in the Civil Court to have the said Certificate cancelled on the ground that the arrears stated therein were not due by him; but no such suit shall be entertained unless such judgment-debtor has paid such arrears to the Collector within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section 12, then within fifteen days after such petition has been heard and determined.

(c) If no such suit is instituted within the said period of one year, or if any such suit having been so instituted, is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the effect of a final decree of a Civil Court.

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

(1) any sum of money which by any law for the time being in force is declared to be

When an estate or tenure has been sold for its own arrears; and the sale-proceeds are insufficient to liquidate the same; or

When arrears of revenue due from a farmer are not paid on latest date of payment;

the Collector of the district may make a Certificate of the unpaid arrears.

Such Certificate shall have the force and effect of a decree of a Civil Court as regards the remedies for enforcing it.

Judgment-debtor may bring a suit in the Civil Court to contest his liability, if he has deposited the amount of the certificate.

If no such suit brought within one year, or if brought and decided against judgment-debtor, the certificate to become absolute, and have effect of a decree of the Civil Court to all intents and purposes.

When any arrears of a Public Demand is unpaid by the person liable to pay the same,

recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue:

- (2) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him;
- (3) any such demand, money, fee, duty, arrear, fine, or costs as is mentioned in the following sections of the following Acts passed by the Lieutenant-Governor of Bengal in Council, that is to say—in Act VIII of 1862, Section 9; in Act VI of 1873, Section 50; in Act IV of 1875, Section 1; in Act V of 1875, Section 57; in Act III of 1876, Section 42, Section 78 and Section 85; in Act VII of 1876, Section 82; in Act VIII of 1876, Section 188; in Act VII of 1878, Section 36: or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say—in Act VII of 1870, "The Court Fees Act," Sections 19G, 19H, and the note to paragraph 12 of Schedule 1:
- (4) in the case of a person to whom the collection of tolls has been farmed under the provisions of Section 8 of "The Canals Act, 1864," or of the sureties of such person—any sum of money due in respect of such farm:
- (5) in the case of a person having charge of a ferry subjected to the payment of a yearly rent—any arrear of such rent ascertained and certified as provided in Regulation VI of 1819, section 10:
- (6) any arrears of revenue or rent payable to the Secretary of State for India in Council from any ryot, or from any person holding any interest in land, pasturage, forest rights, fisheries, and the like, whether such interest is or is not transferable:
- (7) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by the Court of Wards or the Revenue Authorities on behalf of a private individual,—any arrears of rent or of other demands recoverable as rent, whether such arrears became due before or after the management devolved upon such Court or such Authorities: provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed to by the person liable to pay the same, or has been confirmed by a competent Court:
- (8) any sum payable to a Public Officer of Government in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act:
- (9) any fee, duty, tax, or other demand, which by any Act passed hereafter shall be declared to be recoverable under the provisions of this Act;

the Collector of the district may make under his hand, and in form No. 2 in the second Schedule annexed to this Act, a Cer-

the Collector of the district may make a certificate of the unpaid demand

tificate of the amount of such arrears so remaining unpaid, and may cause the same to be filed in his Office: provided that no such Certificate shall be made in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

8. (a) Subject to the provisions of this Act, every Certificate made under the provisions of Section 7 shall, as regards the remedies for enforcing the same and so far only, have the force

and effect of a decree of a Civil Court. In the cases other than case (7) mentioned in the said Section 7, the Secretary of State for India in Council and in the said case (7) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic or Ward of Court, then such Minor, Lunatic or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

(b) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in Section 10 bring a suit in the Civil Court to contest his liability to pay the amount stated in the said Certificate, and to have such

Certificate cancelled: but no such suit shall be entertained unless such judgment-debtor has stated in a petition presented to the Collector under Section 12 the ground upon which he claims to have such Certificate cancelled, or unless, having omitted to state such ground in such petition as aforesaid, he can satisfy the Civil Court that there was good reason for such omission. If no such suit is instituted within the said period of one year, or if any such suit having been instituted is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

provided that no Certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one or more of the following grounds, that is to say—

- (1) that the amount stated in the Certificate was actually paid or discharged before the making of such Certificate:
- (2) in the case of fines imposed, or costs, charges, expenses, damages, duties or fees adjudged, by a Collector or a Public Officer under the provisions of any Regulation or Act for the time being in force—that the proceedings of such Collector or Public Officer were not in substantial conformity with the provisions of such Regulation or Act, and that in consequence the judgment-debtor under the Certificate suffered substantial injury from some error, defect or irregularity in such proceedings:
- (3) in cases other than those mentioned in clause (2)—that the amount stated in the Certificate was not due by the judgment-debtor under the Certificate:
- (4) want of jurisdiction.

Nothing in this proviso shall be construed to interfere with the ordinary original jurisdiction of the High Court at Fort William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

9. (a) When any arrear of any of the public demands specified in Section 7 is unpaid by any person liable to pay such public demand to a Public Officer other than a Collector, or when any such demand as is specified in clause (7) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of Wards, such Officer or such Manager may give to the Collector of the district, in which such person resides, or in which such demand is payable, a notice in writing in form No. 3 in the second Schedule annexed to this Act: provided that no such notice may be given in respect of any such demand, the recovery of which is barred by any law of limitation for the time being in force.

In case of arrears of public demand payable to Officer other than Collector, such Officer may give notice to Collector.

(b) Every such notice given by a Manager shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court Fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

(c) On receipt of such notice, such Collector, if satisfied that such demand is justly recoverable, may make under his hand, and in the form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and shall cause the same to be filed in his office.

(d) The provisions of Section 8 shall apply to every such Certificate.

10. When a Certificate has been filed in the Office of a Collector under the provisions of Section 5, or Section 7, or Section 9, such Collector shall issue to the judgment-debtor a copy of such Certificate and a notice in form No. 4 in the second Schedule annexed to this Act. From and after the service of such notice, such Certificate shall bind all immovable property of such judgment-debtor situate within the jurisdiction of such Collector in the same manner and with like effect as if such immovable property had been attached under the provisions of Section 274 of the Code of Civil Procedure. A copy of such Certificate may be transmitted by post to any other Collector for the purpose of being filed in his Office, and as soon as it is so filed, such Certificate shall, if the

When Certificate filed, notice to be given to judgment-debtor. Upon service of notice, Certificate to bind immovable property of judgment-debtor.

of Certificate may be sent to Collector of another district to be filed in his office; and, upon its being filed, Certificate shall bind immovable property situate in such district.

as soon as it is so filed, such Certificate shall, if the aforesaid notice has been served, bind in like manner all immovable property of such judgment-

debtor situate within the jurisdiction of such last-mentioned Collector.

11. If in any case other than the case mentioned in clause (7) of Section 7, the Collector is satisfied that any person against whom a Certificate has been filed under the provisions of Section 5, or Section 7, or Section 9, is likely to conceal, or remove, or dispose of the whole or any part of his movable property, and that the realization of the amount of such Certificate will in consequence be delayed or obstructed, he may at any time after making such Certificate direct an attachment of the whole or any part of the movable property of such person. Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching movable property, and subject to the provisions of Section 266 of the same Code. Such property may be sold for the purpose of satisfying such Certificate, if no petition of objection is filed under Section 12, or if any such petition is filed, then as soon as it has been heard and determined.

12. If any person, who has been served with a notice under section 10, denies his liability to pay the whole or any part of the amount for which such Certificate has been made and filed against him, he may at any time within thirty days after service of such notice or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such Certificate, file a petition denying his liability as aforesaid before the Collector by whom such certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

Any person served with notice under section 10 may file a petition of objection.

13. Such Collector shall fix a day for hearing any such petition so filed, and upon such day, or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is liable for the whole or any part of the amount for which such Certificate was made, and may set aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

Day to be fixed for hearing such petition. Collector to determine the liability of the petitioner. Certain provisions of the Code of Civil Procedure to apply to the inquiry.

14. The Collector shall have full power to direct that the costs of such petition and of the hearing thereof shall be paid by the petitioner, and in any case in which a Collector directs the payment of such costs by any such petitioner, the amount thereof shall, if such petitioner be the judgment-debtor, be added to the amount entered in the Certificate, and shall be recoverable as if the same had been originally entered therein.

Collector may direct costs of such petition to be paid by the petitioner. Such costs how realized.

15. The Collector of a district may refer

Collector may refer petition for hearing to Deputy Collector, Assistant Commissioner, &c., who shall have the same powers to hear it as the Collector.

to any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him any such petition as is mentioned in section 12, and such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner, shall hear and determine such petition accordingly. The provisions of Sections 18 and 14 shall be applicable to any such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner to whom any such petition has been so referred.

16. An appeal from any order of a Deputy

Appeal from Deputy Collector Assistant Commissioner, &c., to Collector, and from Collector to Commissioner. Stay of execution.

Collector or Assistant Commissioner or Extra Assistant Commissioner may be preferred to the Collector within fifteen days, and an appeal from any original order of a Collector may be preferred to the Commissioner within thirty days after the making of such order respectively. Pending the decision of such appeal, execution may be stayed, if the Appellate Authority so direct, but not otherwise.

17. There shall no appeal, as of right, lie

Power of revision.

from any order of a Collector passed on appeal from an order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner; but the Commissioner may in any case in which he thinks fit, revise any order passed by a Collector or Deputy Collector, or Assistant Commissioner, or Extra Assistant Commissioner.

18. Every Certificate made under the provisions

Certificate may be enforced after one month from notice, or when petition of objection disposed of.

of Section 5, or Section 7, or Section 9, may be enforced and executed, upon the expiry of one month after service of the notice mentioned in Section 10, or when any such petition as is mentioned in Section 12 has been filed, then as soon as such petition has been heard and determined.

19. Such Certificate may be so enforced and

Certificate may be enforced under the provisions of the Code of Civil Procedure as a decree for money.

executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money, and all the practice and procedure provided by the said Code of Civil Procedure

in respect of sales in execution of decrees; in respect of raising the amount of a decree otherwise than by sale of immovable property under the provisions of Sections 805, 820, 822, 823 and 824 of the said Code; in respect of arrests in execution of decrees for money; in respect of the execution of decrees by imprisonment; in respect of insolvent judgment-debtors; in respect of claims to attached property; in respect of resistance to execution; and in respect of the execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued to enforce such Certificate and realize the amount recover-

able thereunder, save that all the duties, powers, and authorities by the said Code imposed or conferred on the Court shall be exercised by the Collector in whose office any such Certificate, or any copy thereof transmitted for execution under the provisions of Section 223 of the said Code has been filed. Subject to the control of the Collector and save and except in respect of the provisions relating to insolvent judgment-debtors any of the said duties, powers, and authorities may be exercised by any Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner subordinate to such Collector.

20. If any immoveable property is sold in

Sale of immoveable property may be set aside, if certificate is set aside by a competent Court. Proviso.

execution of a Certificate under the provisions of section 18, and if such Certificate is subsequently set aside by a competent court, such court may set aside such sale of such immoveable property, and in any case in which such sale is so set aside, such court shall direct that the amount of the purchase-money be refunded to the purchaser with or without interest, as such court thinks fit: provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such Certificate.

21. Every Collector shall cause to be kept in

Register of Certificates to be kept in Collector's office and to be open to inspection on payment of fee of eight annas.

his office a Register in such form as may from time to time be prescribed by the Board of Revenue, and shall cause to be entered in such register the particulars of every Certificate made under this Act, which, or a copy of which, has been filed in his office. Such Register shall be open during office hours to the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

22. (a) Payment of the amount due under

Payment of sum due under a Certificate may be made by instalments. Payment of instalments to be entered in Register.

a Certificate may be made by instalments, if the Collector who made such Certificate so direct. The payment of any instalment shall be entered in the Register mentioned in Section 21.

(b) When the total amount due under a

When total amount satisfied, Collector to enter satisfaction on certificate and in Register.

Certificate has been paid and satisfied, the Collector in whose office such Certificate was originally filed shall enter satisfaction upon such Certificate under his hand and signature; and shall cause the same to be entered in the Register mentioned in Section 21.

(c) When a copy of such Certificate has been

and to communicate it to other Collector in whose office a copy of such Certificate has been filed.

transmitted to another Collector, or when such Certificate has been made under the provisions of Section 9 upon notice from a Public Officer other than a Collector or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other Collector or to such officer or to such Manager.

(d) When a sum has been levied or received by a Collector in respect of a Certificate, a copy of which has been transmitted to him and filed in his office, such Collector shall send such sum to the Office in which such Certificate was originally made.

23. Every Collector, Deputy Collector, Assistant Commissioner and Extra Assistant Commissioner and every such Public Officer as is mentioned in Section 9 shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850, passed by the Governor-General in Council.

24. All Collectors, Deputy Collectors, Assistant Commissioners, and Extra Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

FIRST SCHEDULE—(See Section 3).

Number and year.	Subject of Act.	Extent of repeal.
	<i>Acts passed by the Lieutenant-Governor of Bengal in Council.</i>	
VIII of 1861.	An Act to improve the system of commutation in the provinces subject to the Government of Bengal.	In section 5 the words from and including "which and double amount" to and including "making default."
VII of 1866.	An Act to make further provision for the Recovery of Arrears of Land Revenue and District Land Revenue recoverable as Arrears of Land Revenue.	In section 1 from and including the words "The word 'demand' means" to the end of the section. In section 2 the words "not being a sale made under, and by virtue of, any execution issued upon a certificate made as hereinafter provided."
		In section 3 the words "or persons liable to any demands," "or persons," "or any demands," "or persons," "or to any demands," "or persons," and "of such demands."
		Sections 13, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, and 28.
VI of 1872.	An Act to amend the law relating to Embankments and Water-courses.	Section 46, from and including the words "under the provisions" to the end of the section.
I of 1874.	An Act for the Realisation of Arrears in Government Estates.	The whole Act.
IV of 1875.	An Act to provide for the summary realisation of sums due on account of loans made by the Government during the late famine operations.	Section 1, from and including the words "within the meaning" to the end of the section.
V of 1872.	An Act to provide for the survey and demarcation of Land.	In section 37, from and including the words "under section 2" to the end of the section.
III of 1876.	An Act to provide for Extension in the Provinces subject to the Lieutenant-Governor of Bengal.	In section 42, from and including the words "under the provisions" to the end of the section. In section 73, from and including the words "under the provisions" to the end of the section. In section 85, from and including the words "under the provisions" to the end of the section.
VII of 1879.	An Act to provide for the Registration of Revenue-paying and Revenue-free Land, and of the proprietors and managers thereof.	In section 42, from and including the words "under section" to the end of the section.

Number and year.	Subject of Act.	Extent of repeal.
VIII of 1873.	An Act to make better provision for the Partition of Estates.	In section 136, from and including the words "under section" to the end of the section.
VII of 1878.	An Act to consolidate and amend the law relating to the Excess Revenue in the Presidency of Fort William in Bengal.	In section 24, from and including the words "or by the process" to the end of the section.
IX of 1879.	An Act to amend the law relating to the Court of Wards.	Section 63.
	<i>Regulations of the Bengal Code.</i>	
III of 1864.	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of Revenue; and for prescribing the process by which such arrears are to demand payment of arrears; and for enabling the Collectors to recover from Native officers employed under them public money or papers which they may embezzle or retain, &c.	Section 12. Sections 15, 17, 18, 19, and 20, so far as they relate to the recovery of money belonging to Government.

SECOND SCHEDULE.

FORM No. 1 (See Section 5).

Certificate of Arrears of Revenue filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of Arrears of Revenue for which this Certificate is made and period for which such Arrears are due.	Estate or tenure for which Arrears are due.

I hereby certify that the above-mentioned sum of Rs. _____ is due to the Secretary of State for India in Council from the above-named _____

Dated this _____ day of _____ 18 _____ A. B.

Collector of _____

FORM No. 2 (See Sections 7 and 9).

Certificate of Arrears of Public Demands filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which this Certificate is made, and Public Officer (or Manager, and of what estate) to whom due.

I hereby certify that the above-mentioned sum of Rs. _____ is due to the Secretary of State for India in Council [or to A. B., a Ward of Court, or a Minor, or a Lunatic, by his next friend C. D.] from the above-named _____

Dated this _____ day of _____ 18 _____ A. B.

Collector of _____

FORM No. 3 (See Section 9).

NOTICE OF DEMAND.

To the Collector of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this Notice is given.	Nature of the Public Demand for which this Notice is given.

The above sum of Rs. _____ is due from
the said _____ in respect of _____
Certified this _____ day of _____ A. B.

FORM No. 4 (See Section 10).

NOTICE.

To (Insert name of judgment-debtor.)

You are hereby informed that a Certificate for Rs. _____ due from you on account of _____ has been this day made by me against you under the provisions of Section _____ of Act _____ of 1880 passed by the Lieutenant-Governor of Bengal in Council, and that such Certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. _____, you may within thirty days show cause why such Certificate should not be executed. If you fail to show cause within thirty days, or do not show sufficient cause, such Certificate will be executed in the same manner as if it were a decree of a Civil Court for the said sum of Rs. _____ unless you pay the

amount into this Office. Until such amount is paid, you are hereby prohibited from alienating your immovable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the Certificate above-mentioned is hereto annexed.

Dated this _____ day of _____ 18 _____ A. B.

Collector of _____

FORM No. 5 (See Section 12).

To

THE COLLECTOR OF THE DISTRICT OF

The humble petition of (name of petitioner) of (address).

SHewETH—

That a Certificate No. _____ for the sum of Rs. _____ has been filed against your petitioner in your Office under the provisions of section _____ of Act _____ of 1880 passed by the Lieutenant-Governor of Bengal in Council.

That your petitioner respectfully denies his liability to pay the said sum of Rs. _____ (or, where the liability to pay part is admitted, denies his liability to pay more than Rs. _____), and this for the following reasons:—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said Certificate may be set aside (or modified or varied).

W. E. H. FORSYTH,

Offg. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette.

WEDNESDAY, JULY 21, 1880.

PART III. Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

(Second Publication.)

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 22nd April 1880, and having received the assent of His Excellency the Governor-General on the 26th June 1880, is hereby promulgated for general information :—

Act No. VII of 1880.

THE PUBLIC DEMANDS RECOVERY ACT, 1880.

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An Act to amend the Law for the Recovery of certain Public Demands.

WHEREAS it is expedient to amend the law for the recovery of certain dues and debts demandable by Public Officers: It is hereby enacted as follows:—

1. This Act may be called "The Public Demands' Recovery Act, 1880."

Notwithstanding anything contained in section 2, it extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal:

It shall come into operation on and after the date on which it shall be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. This Act, so far as is consistent with the tenor thereof, shall be construed as one with Act XI of 1859, passed by the Governor-General in Council, and Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council. The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force for the recovery of any due, debt, or demand to which the provisions of this Act are applicable.

3. The Acts specified in the first Schedule annexed to this Act are hereby repealed from and after the commencement of this Act, to the extent specified in the third column of that Schedule; provided that this repeal shall not affect—

(a) the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder;

(b) any liability created under any enactment hereby repealed.

Every Certificate made under the provisions hereby repealed of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, may be enforced under the provisions of this Act.

4. In this Act, unless the context otherwise requires, but not in the other Acts mentioned in section 2—

"Section" means a section of this Act:

"Collector" means (a) within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, the Collector of Calcutta; (b) without those limits, the Collector of a District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act; and (c) any officer in charge of a Sub-division of a district whom the Collector of such district, with the sanction of the Commissioner, authorizes to perform such functions as aforesaid.

5. In the following cases, that is to say—

(1) when, under the provisions of Act XI of 1859, passed by the Governor-General in Council, or of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, an estate or tenure has been sold for the recovery of arrears of revenue due thereupon, and after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied;

(2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest day of payment fixed under the provisions of section 3 of Act XI of 1850, passed by the Governor-General in Council;

the Collector may make under his hand, and in form No. 1 in the second Schedule annexed to this Act, a Certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

6. (a) Subject to the provisions of this Act, every Certificate made under the provisions of section 5 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment-debtor.

(b) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in section 10, bring a suit in the Civil Court to have the said Certificate cancelled on the ground that the arrears stated therein were not due by him; but no such suit shall be entertained unless such judgment-debtor has paid such arrears to the Collector within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section 12, then within fifteen days after such petition has been heard and determined.

(c) If no such suit is instituted within the said period of one year, or if any such suit having been so instituted, is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the effect of a final decree of a Civil Court.

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

(1) any sum of money which by any law for the time being in force is declared to be

recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue:

- (2) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him:
- (3) any such demand, money, fee, duty, arrear, fine, or costs as is mentioned in the following sections of the following Acts passed by the Lieutenant-Governor of Bengal in Council, that is to say—in Act VII of 1862, Section 9; in Act VI of 1873, Section 50; in Act IV of 1875, Section 1; in Act V of 1875, Section 57; in Act III of 1876, Section 42, Section 73 and Section 85; in Act VII of 1876, Section 82; in Act VIII of 1876, Section 138; in Act VII of 1878, Section 36: or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say—in Act VII of 1870, "The Court Fees' Act," Sections 19G, 19H, and the note to paragraph 12 of Schedule I:
- (4) in the case of a person to whom the collection of tolls has been farmed under the provisions of Section 8 of "The Canals Act, 1864," or of the sureties of such person—any sum of money due in respect of such farm:
- (5) in the case of a person having charge of a ferry subjected to the payment of a yearly rent—any arrear of such rent ascertained and certified as provided in Regulation VI of 1819, section 10:
- (6) any arrears of revenue or rent payable to the Secretary of State for India in Council from any ryot, or from any person holding any interest in land, pasturage, forest rights, fisheries, and the like, whether such interest is or is not transferable:
- (7) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by the Court of Wards or the Revenue Authorities on behalf of a private individual,—any arrears of rent or of other demands recoverable as rent, whether such arrears became due before or after the management devolved upon such Court or such Authorities: provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed to by the person liable to pay the same, or has been confirmed by a competent Court:
- (8) any sum payable to a Public Officer of Government in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act:
- (9) any fee, duty, tax, or other demand, which by any Act passed hereafter shall be declared to be recoverable under the provisions of this Act;

the Collector of the district may make under his hand, and in form No. 2 in the second Schedule annexed to this Act, a Cer-

The Collector of the district may make a certificate of the unpaid demand.

tificate of the amount of such arrears so remaining unpaid, and may cause the same to be filed in his Office: provided that no such Certificate shall be made in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

B. (a) Subject to the provisions of this Act, every Certificate made under the provisions of Section 7 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court. In the cases other than case (7) mentioned in the said Section 7, the Secretary of State for India in Council and in the said case (7) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic or Ward of Court, then such Minor, Lunatic or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

(b) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in Section 10 bring a suit in the Civil Court to contest his liability to pay the amount stated in the said Certificate, and to have such Certificate cancelled: but no such suit shall be entertained unless such judgment-debtor has stated in a petition presented to the Collector under Section 12 the ground upon which he claims to have such Certificate cancelled, or unless, having omitted to state such ground in such petition as aforesaid, he can satisfy the Civil Court that there was good reason for such omission. If no such suit is instituted within the said period of one year, or if any such suit having been instituted is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

provided that no Certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one or more of the following grounds, that is to say—

- (1) that the amount stated in the Certificate was actually paid or discharged before the making of such Certificate:
- (2) in the case of fines imposed, or costs, charges, expenses, damages, duties or fees adjudged, by a Collector or a Public Officer under the provisions of any Regulation or Act for the time being in force—that the proceedings of such Collector or Public Officer were not in substantial conformity with the provisions of such Regulation or Act, and that in consequence the judgment-debtor under the Certificate suffered substantial injury from some error, defect or irregularity in such proceedings:
- (3) in cases other than those mentioned in clause (2)—that the amount stated in the Certificate was not due by the judgment-debtor under the Certificate:
- (4) want of jurisdiction.

Nothing in this proviso shall be construed to interfere with the ordinary original jurisdiction of the High Court at Fort William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

9. (a) When any arrear of any of the public demands specified in Section 7 is unpaid by any person liable to pay such public demand to a Public Officer other than a Collector, or when any such demand as is specified in clause (7) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of Wards, such Officer or such Manager may give to the Collector of the district, in which such person resides, or in which such demand is payable, a notice in writing in form No. 3 in the second Schedule annexed to this Act: provided that no such notice may be given in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

In case of arrears of public demand payable to Officer other than Collector, such Officer may give notice to Collector.

Such notice given by a Manager to be verified and stamped as a plaint. Such notice shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court Fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

(b) Every such notice given by a Manager shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court Fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

(c) On receipt of such notice, such Collector, if satisfied that such demand is justly recoverable, may make under his hand, and in the form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and shall cause the same to be filed in his office.

Collector may on receipt of such notice make a Certificate.

(d) The provisions of Section 8 shall apply to every such Certificate.

10. When a Certificate has been filed in the Office of a Collector under the provisions of Section 5, or Section 7, or Section 9, such Collector shall issue to the judgment-debtor a copy of such Certificate and a notice in form No. 4 in the second Schedule annexed to this Act. From and after the service of such notice, such Certificate shall bind all immovable property of such judgment-debtor situate within the jurisdiction of such Collector in the same manner and with like effect as if such immovable property had been attached under the provisions of Section 274 of the Code of Civil Procedure. A copy of such Certificate may be transmitted by post to any other Collector for the purpose of being filed in his Office, and as soon as it is so filed, such Certificate shall, if the aforesaid notice has been served, bind in like manner all immovable property of such judgment-

When Certificate filed, notice to be given to judgment-debtor. Upon service of notice, Certificate to bind immovable property of judgment-debtor.

Copy of Certificate may be sent to Collector of another district to be filed in his office; and, upon its being filed, Certificate shall bind immovable property situate in such district.

debtor situate within the jurisdiction of such last-mentioned Collector.

11. If in any case other than the case mentioned in clause (7) of Section 7, the Collector is satisfied that any person against whom a Certificate has been filed under the provisions of Section 5, or Section 7, or Section 9, is likely to conceal, or remove, or dispose of the whole or any part of his movable property, and that the realization of the amount of such Certificate will in consequence be delayed or obstructed, he may at any time after making such Certificate direct an attachment of the whole or any part of the movable property of such person. Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching movable property, and subject to the provisions of Section 268 of the same Code. Such property may be sold for the purpose of satisfying such Certificate, if no petition of objection is filed under Section 12, or if any such petition is filed, then as soon as it has been heard and determined.

Movable property of person, against whom Certificate has been made, may be attached at any time, if Collector satisfied that such person is likely to conceal, remove, or dispose of such property.

12. If any person, who has been served with a notice under section 10, denies his liability to pay the whole or any part of the amount for which such Certificate has been made and filed against him, he may at any time within thirty days after service of such notice or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such Certificate, file a petition denying his liability as aforesaid before the Collector by whom such certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

Any person served with notice under section 10 may file a petition of objection. Denies his liability to pay the whole or any part of the amount for which such Certificate has been made and filed against him, he may at any time within thirty days after service of such notice or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such Certificate, file a petition denying his liability as aforesaid before the Collector by whom such certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

13. Such Collector shall fix a day for hearing any such petition so filed, and upon such day, or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is liable for the whole or any part of the amount for which such Certificate was made, and may act aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

Day to be fixed for hearing such petition. Collector to determine the liability of the petitioner. Certain provisions of the Code of Civil Procedure to apply to the inquiry. liable for the whole or any part of the amount for which such Certificate was made, and may act aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

14. The Collector shall have full power to direct that the costs of such petition and of the hearing thereof shall be paid by the petitioner, and in any case in which a Collector directs the payment of such costs by any such petitioner, the amount thereof shall, if such petitioner be the judgment-debtor, be added to the amount entered in the Certificate, and shall be recoverable as if the same had been originally entered therein.

Collector may direct costs of such petition to be paid by the petitioner. Such costs here realized.

15. The Collector of a district may refer

Collector may refer petition for hearing to Deputy Collector, Assistant Commissioner, &c., who shall have the same powers to hear it as the Collector.

to any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him any such petition as is mentioned in section 12, and such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner shall hear and determine such petition accordingly. The provisions of Sections 13 and 14 shall be applicable to any such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner to whom any such petition has been so referred.

16. An appeal from any order of a Deputy

Appeal from Deputy Collector, Assistant Commissioner, &c., to Collector, and from Collector to Commissioner. Stay of execution.

Collector or Assistant Commissioner or Extra Assistant Commissioner may be preferred to the Collector within fifteen days, and an appeal from any original order of a Collector may be preferred to the Commissioner within thirty days after the making of such order respectively. Pending the decision of such appeal, execution may be stayed, if the Appellate Authority so direct, but not otherwise.

17. There shall no appeal, as of right, lie

Power of revision.

from any order of a Collector passed on appeal from an order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner; but the Commissioner may in any case in which he thinks fit, revise any order passed by a Collector or Deputy Collector, or Assistant Commissioner, or Extra Assistant Commissioner.

18. Every Certificate made under the provisions

Certificate may be enforced after one month from notice, or when petition of objection disposed of.

of Section 5, or Section 7, or Section 9, may be enforced and executed, upon the expiry of one month after service of the notice mentioned in Section 10, or when any such petition as is mentioned in Section 12 has been filed, then as soon as such petition has been heard and determined.

19. Such Certificate may be so enforced and

Certificate may be enforced under the provisions of the Code of Civil Procedure as a decree for money.

executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money, and all the practice and procedure provided by the said Code of Civil Procedure

in respect of sales in execution of decrees; in respect of raising the amount of a decree otherwise than by sale of immovable property under the provisions of Sections 805, 820, 822, 823 and 824 of the said Code; in respect of arrears in execution of decrees for money; in respect of the execution of decrees by imprisonment; in respect of insolvent judgment-debtors; in respect of claims to attached property; in respect of resistance to execution; and in respect of the execution of decrees out of the jurisdiction of the Courts by which they were passed,

shall apply to every execution issued to enforce such Certificate and realise the amount recover-

able thereunder, save that all the duties, powers, and authorities by the said Code imposed or conferred on the Court shall be exercised by the Collector in whose office any such Certificate, or any copy thereof transmitted for execution under the provisions of Section 223 of the said Code has been filed. Subject to the control of the Collector and save and except in respect of the provisions relating to insolvent judgment-debtors any of the said duties, powers, and authorities may be exercised by any Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner subordinate to such Collector.

20. If any immovable property is sold in execution of a Certificate

Sale of immovable property may be set aside, if certificate is set aside by a competent Court. Provision.

under the provisions of section 18, and if such Certificate is subsequently set aside by a competent court, such court may set aside such sale of such immovable property, and in any case in which such sale is so set aside, such court shall direct that the amount of the purchase-money be refunded to the purchaser with or without interest, as such court thinks fit: provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such Certificate.

21. Every Collector shall cause to be kept in

Register of Certificates to be kept in Collector's office and to be open to inspection on payment of fee of eight annas.

his office a Register in such form as may from time to time be prescribed by the Board of Revenue, and shall cause to be entered in such register the particulars of every Certificate made under this Act, which, or a copy of which, has been filed in his office. Such Register shall be open during office hours to the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

22. (a) Payment of the amount due under

Payment of sum due under a Certificate may be made by instalments. Payment of instalments to be entered in Register.

a Certificate may be made by instalments, if the Collector who made such Certificate so direct. The payment of any instalment shall be entered in the Register mentioned in Section 21.

(b) When the total amount due under a

When total amount satisfied, Collector to enter satisfaction on certificate and in Register.

Certificate has been paid and satisfied, the Collector in whose office such Certificate was originally filed shall enter satisfaction upon such Certificate under his hand and signature; and shall cause the same to be entered in the Register mentioned in Section 21.

(c) When a copy of such Certificate has been

and to communicate it to other Collector in whose office a copy of such Certificate has been filed.

transmitted to another Collector, or when such Certificate has been made under the provisions of Section 9 upon notice from a Public Officer other than a Collector or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other Collector or to such officer or to such Manager.

(d) When a sum has been levied or received by a Collector in respect of a Certificate, a copy of which has been transmitted to him and filed in his office, such Collector shall send such sum to the Office in which such Certificate was originally made.

23. Every Collector, Deputy Collector, Assistant Commissioner and Extra Assistant Commissioner and every such Public Officer as is mentioned in Section 9 shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850, passed by the Governor-General in Council.

24. All Collectors, Deputy Collectors, Assistant Commissioners, and Extra Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

FIRST SCHEDULE—(See Section 3).

Number and year.	Subject of Act.	Extent of repeal.
<i>Acts passed by the Lieutenant-Governor of Bengal in Council.</i>		
VIII of 1874	An Act to improve the system of zemindars' rights in the provinces subject to the Government of Bengal.	In section 2 the words from and including "which said double amount" to and including "making default."
VII of 1875	An Act to make further provision for the Recovery of Arrears of Land Revenue and Public Demands recoverable as Arrears of Land Revenue.	In section 1 from and including the words "The word 'Demand' means" to the end of the section. In section 2 the words "not being a sale made under, and by virtue of, any execution issued upon a certificate made as hereinafter is provided." In section 3 the words "or persons liable to any demands," "or persons," "or any demands," "or persons," "or to any demands," "or persons," and "or such demands." Sections 12, 14, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, and 28.
VI of 1874	An Act to amend the law relating to Encroachments and Watercourses.	Section 50, from and including the words "under the provisions" to the end of the section.
I of 1875	An Act for the Remission of Arrears on Government Estates.	The whole Act.
IV of 1875	An Act to provide for the summary realization of sums due on account of loans made by the Government during the late financial operations.	Section 1, from and including the words "within the meaning" to the end of the section.
V of 1875	An Act to provide for the survey and measurement of land.	In section 57, from and including the words "under section 2" to the end of the section.
III of 1875	An Act to provide for Irrigation in the Provinces subject to the Lieutenant-Governor of Bengal.	In section 41, from and including the words "under the provisions" to the end of the section. In section 22, from and including the words "under the provisions" to the end of the section. In section 45, from and including the words "under the provisions" to the end of the section.
VII of 1875	An Act to provide for the Regulation of Revenue-paying Land, and of the proprietors and managers thereof.	In section 41, from and including the words "under section" to the end of the section.

Number and year.	Subject of Act.	Extent of repeal.
VIII of 1874	An Act to make better provision for the Partition of Estates.	In section 122, from and including the words "under section" to the end of the section.
VII of 1875	An Act to consolidate and amend the law relating to the Khasm Revenue in the Presidency of Fort William in Bengal.	In section 26, from and including the words "or by the process" to the end of the section.
IX of 1879	An Act to amend the law relating to the Court of Wards. <i>Regulations of the Bengal Code.</i>	Section 63.
III of 1874	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of Revenue; and for prescribing the process by which tenants are to demand payment of arrears; and for enabling the Collectors to recover from Native officers employed under them public money or papers which they may embezzle or retain, &c.	Section 12, Sections 14, 17, 18, 19, and 20, so far as they relate to the recovery of money belonging to Government.

SECOND SCHEDULE.

Form No. 1 (See Section 5).

Certificate of Arrears of Revenue filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of Arrears of Revenue for which this Certificate is made and period for which such Arrears are due.	Estate or tenure for which Arrears of Revenue due.

I hereby certify that the above-mentioned sum of Rs. _____ is due to the Secretary of State for India in Council from the above-named

Dated this _____ day of _____ 18 _____ A. B.
Collector of _____

Form No. 2 (See Sections 7 and 9).

Certificate of Arrears of Public Demands filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which this Certificate is made, and Public Officer (or Manager, and of what estate) to whom due.

I hereby certify that the above-mentioned sum of Rs. _____ is due to the Secretary of State for India in Council [or to A. B., a Ward of Court, or a Minor, or a Lunatic, by his next friend C. D.] from the above-named

Dated this _____ day of _____ 18 _____ A. B.
Collector of _____

FORM No. 3 (See Section 9).

NOTICE OF DEMAND.

To the Collector of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this Notice is given.	Nature of the Public Demand for which this Notice is given.

The above sum of Rs. _____ is due from
the said _____ in respect of _____
Certified this _____ day of _____ A. B.

FORM No. 4 (See Section 10).

NOTICE.

To (Insert name of judgment-debtor.)

You are hereby informed that a Certificate for Rs. _____ due from you on account of _____ has been this day made by me against you under the provisions of Section _____ of Act _____ of 1880 passed by the Lieutenant-Governor of Bengal in Council, and that such Certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. _____, you may within thirty days show cause why such Certificate should not be executed. If you fail to show cause within thirty days, or do not show sufficient cause, such Certificate will be executed in the same manner as if it were a decree of a Civil Court for the said sum of Rs. _____ unless you pay the

amount into this Office. Until such amount is paid, you are hereby prohibited from alienating your immovable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the Certificate above-mentioned is hereto annexed.

Dated this _____ day of _____ 18 _____ A. B.

Collector of _____

FORM No. 5 (See Section 12).

To

THE COLLECTOR OF THE DISTRICT OF _____

The humble petition of (name of petitioner) of (address).

SHEWETH—

That a Certificate No. _____ for the sum of Rs. _____ has been filed against your petitioner in your Office under the provisions of section _____ of Act _____ of 1880 passed by the Lieutenant-Governor of Bengal in Council.

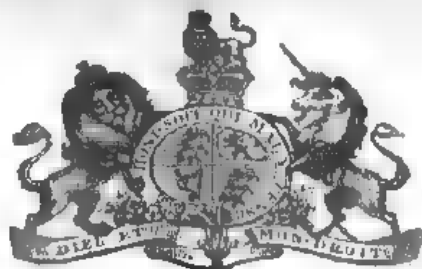
That your petitioner respectfully denies his liability to pay the said sum of Rs. _____ (or, where the liability to pay part is admitted, denies his liability to pay more than Rs. _____), and this for the following reasons:—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said Certificate may be set aside (or modified or varied).

W. E. H. FORSYTH,

Offg. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette.

WEDNESDAY, JULY 28, 1880.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 22nd April 1880, and having received the assent of His Excellency the Governor-General on the 26th June 1880, is hereby promulgated for general information :—

Act No. VII of 1880.

THE PUBLIC DEMANDS RECOVERY ACT, 1880.

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An Act to amend the Law for the Recovery of certain Public Demands.

WHEREAS it is expedient to amend the law for the recovery of certain dues and debts demandable by Public Officers: It is hereby enacted as follows:—

Short Title. 1. This Act may be called "The Public Demands' Recovery Act, 1880."

Extent. Notwithstanding anything contained in section 2, it extends to all the territories for the time being administered by the Lieutenant-Governor of Bengal:

Commencement. It shall come into operation on and after the date on which it shall be published in the *Calcutta Gazette* with the assent of the Governor-General.

Construction of this Act. 2. This Act, so far as is consistent with the tenor thereof, shall be construed as one with Act XI of 1859, passed by the Governor-General in Council, and Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council. The powers given by this Act shall be deemed to be in addition to, and not in derogation of, any powers conferred by any Act now being in force for the recovery of any due, debt, or demand to which the provisions of this Act are applicable.

Repeal of Acts in Schedule. 3. The Acts specified in the first Schedule annexed to this Act are hereby repealed from and after the commencement of this Act, to the extent specified in the third column of that Schedule; provided that this repeal shall not affect—

(a) the past operation of any enactment hereby repealed, nor anything duly done or suffered thereunder;

(b) any liability created under any enactment hereby repealed.

Certificate under Bengal Act VII of 1868 to be enforced under this Act. Every Certificate made under the provisions hereby repealed of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, may be enforced under the provisions of this Act.

Definitions. 4. In this Act, unless the context otherwise requires, but not in the other Acts mentioned in section 2—

"Section." "Section" means a section of this Act;

"Collector." "Collector" means (a) within the local limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, the Collector of Calcutta; (b) without those limits, the Collector of a District or any officer specially appointed by the Lieutenant-Governor to perform the functions of a Collector under this Act; and (c) any officer in charge of a Sub-division of a district whom the Collector of such district, with the sanction of the Commissioner, authorizes to perform such functions as aforesaid.

5. In the following cases, that is to say—

- (1) when, under the provisions of Act XI of 1859, passed by the Governor-General in Council, or of Act VII of 1868, passed by the Lieutenant-Governor of Bengal in Council, an estate or tenure has been sold for the recovery of arrears of revenue due thereupon, and after deducting the expenses of such sale, the balance of the sale-proceeds remaining is insufficient to liquidate the arrears of revenue in discharge of which such sale-proceeds may under the aforesaid provisions be applied;
- (2) when arrears of revenue due from a farmer on account of an estate held by him in farm are not paid on the latest day of payment fixed under the provisions of section 3 of Act XI of 1859, passed by the Governor-General in Council;

the Collector may, make under his hand, and in form No. 1 in the second Schedule annexed to this Act, a Certificate of the amount of arrears so remaining unpaid, and may cause the same to be filed in his office.

6. (a) Subject to the provisions of this Act, every Certificate made under the provisions of section 5 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court, and the Secretary of State for India in Council shall be deemed to be the decree-holder, and the person therein named as debtor shall be deemed to be the judgment-debtor.

(b) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in section 10, bring a suit in the Civil Court to have the said Certificate cancelled on the ground that the arrears stated therein were not due by him; but no such suit shall be entertained unless such judgment-debtor has paid such arrears to the Collector within one month after being served with the said notice, or, in any case in which he has filed a petition of objection under section 12, then within fifteen days after such petition has been heard and determined.

(c) If no such suit is instituted within the said period of one year, or if any such suit having been so instituted, is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the effect of a final decree of a Civil Court.

7. When any arrears of the following Public Demands are unpaid by the person liable to pay the same, that is to say—

- (1) any sum of money which by any law for the time being in force is declared to be

recoverable or realizable as an arrear of revenue or land revenue, or by the process prescribed for the recovery of arrears of revenue or of the public or Government revenue:

- (2) any sum of money due from the sureties of a farmer in respect of the revenue of the estate farmed by him:
- (3) any such demand, money, fee, duty, arrear, fine, or costs as is mentioned in the following sections of the following Acts passed by the Lieutenant-Governor of Bengal in Council, that is to say—in Act VIII of 1862, Section 9; in Act VI of 1873, Section 50; in Act IV of 1875, Section 4; in Act V of 1875, Section 57; in Act III of 1876, Section 42, Section 73 and Section 85; in Act VII of 1876, Section 82; in Act VIII of 1876, Section 188; in Act VII of 1878, Section 36; or in the following sections and portions of the following Act passed by the Governor-General in Council, that is to say—in Act VII of 1870, "The Court Fees Act," Sections 19G, 19H, and the note to paragraph 12 of Schedule I:
- (4) in the case of a person to whom the collection of tolls has been farmed under the provisions of Section 8 of "The Canals Act, 1864," or of the sureties of such person—any sum of money due in respect of such farm:
- (5) in the case of a person having charge of a ferry subjected to the payment of a yearly rent—any arrear of such rent ascertained and certified as provided in Regulation VI of 1819, section 10:
- (6) any arrears of revenue or rent payable to the Secretary of State for India in Council from any ryot, or from any person holding any interest in land, pasturage, forest rights, fisheries, and the like, whether such interest is or is not transferable:
- (7) in the case of property which, under the provisions of any law for the time being in force, has been taken under the charge of, or is managed by the Court of Wards or the Revenue Authorities on behalf of a private individual,—any arrears of rent or of other demands recoverable as rent, whether such arrears became due before or after the management devolved upon such Court or such Authorities: provided that this clause shall not apply to any arrears of rent at an enhanced rate, unless such enhanced rate has been agreed to by the person liable to pay the same, or has been confirmed by a competent Court:
- (8) any sum payable to a Public Officer of Government in respect of which the person liable to pay the same has agreed by a written instrument duly registered that it shall be recoverable under the provisions of this Act:
- (9) any fee, duty, tax, or other demand, which by any Act passed hereafter shall be declared to be recoverable under the provisions of this Act:

the Collector of the district may make under his hand, and in form No. 2 in the second Schedule annexed to this Act, a Cer-

the Collector of the district may make a certificate of the unpaid demand.

tificate of the amount of such arrears so remaining unpaid, and may cause the same to be filed in his Office: provided that no such Certificate shall be made in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

8. (a) Subject to the provisions of this Act, every Certificate made under the provisions of Section 7 shall, as regards the remedies for enforcing the same and so far only, have the force and effect of a decree of a Civil Court. In the cases other than case (7) mentioned in the said Section 7, the Secretary of State for India in Council and in the said case (7) the private individual therein mentioned, or, if such private individual be a Minor, Lunatic or Ward of Court, then such Minor, Lunatic or Ward of Court by his next friend, shall be deemed to be the decree-holder, and in all the cases mentioned the person therein named as debtor shall be deemed to be the judgment-debtor.

(b) Such judgment-debtor may at any time within one year after the service upon him of such notice as is mentioned in Section 10 bring a suit in the Civil Court to contest the Certificate. If no such suit is brought within one year, or if brought and decided against the judgment-debtor, the Certificate to become absolute. Judgment-debtor may bring a suit in the Civil Court to contest the Certificate. If no such suit is brought within one year, or if brought and decided against the judgment-debtor, the Certificate to become absolute. Certificate cancelled: but no such suit shall be entertained unless such judgment-debtor has stated in a petition presented to the Collector under Section 12 the ground upon which he claims to have such Certificate cancelled, or unless, having omitted to state such ground in such petition as aforesaid, he can satisfy the Civil Court that there was good reason for such omission. If no such suit is instituted within the said period of one year, or if any such suit having been instituted is decided against such judgment-debtor, such Certificate shall become absolute, and shall have to all intents and purposes the same force and effect as a final decree of a Civil Court.

provided that no Certificate duly made under the provisions of this Act shall be cancelled by a Civil Court otherwise than on one or more of the following grounds, that is to say—

- (1) that the amount stated in the Certificate was actually paid or discharged before the making of such Certificate:
- (2) in the case of fines imposed, or costs, charges, expenses, damages, duties or fees adjudged, by a Collector or a Public Officer under the provisions of any Regulation or Act for the time being in force—that the proceedings of such Collector or Public Officer were not in substantial conformity with the provisions of such Regulation or Act, and that in consequence the judgment-debtor under the Certificate suffered substantial injury from some error, defect or irregularity in such proceedings:
- (3) in cases other than those mentioned in clause (2)—that the amount stated in the Certificate was not due by the judgment-debtor under the Certificate:
- (4) want of jurisdiction.

Nothing in this proviso shall be construed to interfere with the ordinary original jurisdiction of the High Court at Port William in Bengal, or with the jurisdiction of the Calcutta Court of Small Causes.

9. (a) When any arrear of any of the public demands specified in Section 7 is unpaid by any person liable to pay such public demand to a Public Officer other than a Collector, or when any such demand as is specified in clause (7) of the said section is unpaid by any person liable to pay the same to a Manager appointed by the Court of Wards, such Officer or such Manager may give to the Collector of the district, in which such person resides, or in which such demand is payable, a notice in writing in form No. 3 in the second Schedule annexed to this Act: provided that no such notice may be given in respect of any such demand, the recovery of which is barred by any law of Limitation for the time being in force.

In case of arrears of public demand payable to Officer other than Collector, such Officer may give notice to Collector.

(b) Every such notice given by a Manager shall be verified by such Manager in accordance with the provisions of the Code of Civil Procedure as to the verification of plaints, and there shall be payable in respect thereof a Court-fee of the same amount as is payable under the Court Fees' Act for the time being in force in respect of a plaint for the recovery of a sum of money equal to that stated in such notice.

Such notice given by a Manager to be verified and stamped as a plaint.

(c) On receipt of such notice, such Collector, if satisfied that such demand is justly recoverable, may make under his hand, and in the form No. 2 in the second Schedule annexed to this Act, a Certificate of the amount of such arrears so remaining unpaid, and shall cause the same to be filed in his office.

Collector may on receipt of such notice make a Certificate.

(d) The provisions of Section 8 shall apply to every such Certificate.

10. When a Certificate has been filed in the Office of a Collector under the provisions of Section 5, or Section 7, or Section 9, such Collector shall issue to the judgment-debtor a copy of such Certificate and a notice in form No. 4 in the second Schedule annexed to this Act. From and after the service of such notice, such Certificate shall bind all immovable property of such judgment-debtor situate within the jurisdiction of such Collector in the same manner and with like effect as if such immovable property had been attached under the provisions of Section 274 of the Code of Civil Procedure. A copy of such Certificate may be transmitted by post to any other Collector for the purpose of being filed in his Office, and as soon as it is so filed, such Certificate shall, if the

When Certificate filed, notice to be given to judgment-debtor. Upon service of notice, Certificate to bind immovable property of judgment-debtor.

Copy of Certificate may be sent to Collector of another district to be filed in his office: and, upon being filed, Certificate shall bind immovable property situate in such district.

foregoing notice has been served, bind in like manner all immovable property of such judgment-

debtor situate within the jurisdiction of such last-mentioned Collector.

11. If in any case other than the case mentioned in clause (7) of Section 7, the Collector is satisfied that any person against whom a Certificate has been filed under the provisions of Section 5, or Section 7, or Section 9, is likely to conceal, or remove, or dispose of the whole or any part of his movable property, and that the realization of the amount of such Certificate will in consequence be delayed or obstructed, he may at any time after making such Certificate direct an attachment of the whole or any part of the movable property of such person. Such attachment shall be made in the manner provided in the Code of Civil Procedure for attaching movable property, and subject to the provisions of Section 206 of the same Code. Such property may be sold for the purpose of satisfying such Certificate, if no petition of objection is filed under Section 12, or if any such petition is filed, then as soon as it has been heard and determined.

Movable property of person, against whom Certificate has been made, may be attached at any time, if Collector satisfied that such person is likely to conceal, remove, or dispose of such property.

12. If any person, who has been served with a notice under section 10, denies his liability to pay the whole or any part of the amount for which such

Any person served with notice under section 10, may file a petition of objection.

Certificate has been made and filed against him, he may at any time within thirty days after service of such notice or, where no such notice has been duly served, within thirty days after the execution of any process for enforcing such Certificate, file a petition denying his liability as aforesaid before the Collector by whom such certificate has been made. Such petition shall be in, or as nearly as possible in, the form No. 5 in the second Schedule annexed to this Act.

13. Such Collector shall fix a day for hearing any such petition so filed, and upon such day, or any subsequent day to which such hearing may be adjourned, shall determine whether such petitioner is

Day to be fixed for hearing such petition. Collector to determine the liability of the petitioner. The provisions of the Code of Civil Procedure to apply to the inquiry.

liable for the whole or any part of the amount for which such Certificate was made, and may set aside or modify or vary the Certificate accordingly. Every such Collector shall, for the purpose of hearing any such petition and determining as aforesaid, exercise all or any of the powers of a Civil Court in respect of summoning, causing the attendance of, and examining witnesses, and in respect of causing the production of documents; and the provisions of the Code of Civil Procedure applicable to these matters shall apply to a Collector exercising these powers.

14. The Collector shall have full power to direct that the costs of such petition and of the hearing thereof shall be paid by the petitioner, and in any case in which a Collector directs the payment of such costs by any such petitioner, the amount thereof shall, if such petitioner be the judgment-debtor, be added to the amount entered in the Certificate, and shall be recoverable as if the same had been originally entered therein.

Collector may direct costs of such petition to be paid by the petitioner. Such costs how realized.

15. The Collector of a district may refer to any Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner subordinate to him any such petition as is mentioned in section 12, and such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner, shall hear and determine such petition accordingly. The provisions of Sections 13 and 14 shall be applicable to any such Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner to whom any such petition has been so referred.

16. An appeal from any order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner may be preferred to the Collector within fifteen days, and an appeal from any original order of a Collector may be preferred to the Commissioner within thirty days after the making of such order respectively. Pending the decision of such appeal, execution may be stayed, if the Appellate Authority so direct, but not otherwise.

17. There shall no appeal, as of right, lie from any order of a Collector passed on appeal from an order of a Deputy Collector or Assistant Commissioner or Extra Assistant Commissioner; but the Commissioner may in any case in which he thinks fit, revise any order passed by a Collector or Deputy Collector, or Assistant Commissioner, or Extra Assistant Commissioner.

18. Every Certificate made under the provisions of Section 5, or Section 7, or Section 9, may be enforced and executed, upon the expiry of one month after service of the notice mentioned in Section 10, or when any such petition as is mentioned in Section 12 has been filed, then as soon as such petition has been heard and determined.

19. Such Certificate may be so enforced and executed by all or any of the ways and means mentioned and provided in and by the Code of Civil Procedure for the enforcement and execution of decrees for money, and all the practice and procedure provided by the said Code of Civil Procedure

in respect of sales in execution of decrees; in respect of raising the amount of a decree otherwise than by sale of immovable property under the provisions of Sections 305, 320, 322, 323 and 324 of the said Code; in respect of arrests in execution of decrees for money; in respect of the execution of decrees by imprisonment; in respect of insolvent judgment-debtors; in respect of claims to attached property; in respect of resistance to execution; and in respect of the execution of decrees out of the jurisdiction of the Courts by which they were passed.

shall apply to every execution issued to enforce such Certificate and realize the amount recover-

able thereunder, save that all the duties, powers, and authorities by the said Code imposed or conferred on the Court shall be exercised by the Collector in whose office any such Certificate, or any copy thereof transmitted for execution under the provisions of Section 223 of the said Code has been filed. Subject to the control of the Collector and save and except in respect of the provisions relating to insolvent judgment-debtors any of the said duties, powers, and authorities may be exercised by any Deputy Collector, Assistant Commissioner, or Extra Assistant Commissioner subordinate to such Collector.

20. If any immoveable property is sold in execution of a Certificate under the provisions of section 18, and if such Certificate is subsequently set aside by a competent court, such court may set aside such sale of such immoveable property, and in any case in which such sale is so set aside, such court shall direct that the amount of the purchase-money be refunded to the purchaser with or without interest, as such court thinks fit: provided that no such sale shall be so set aside unless such purchaser has been made or added as a party to the suit brought to set aside such Certificate.

21. Every Collector shall cause to be kept in his office a Register in such form as may from time to time be prescribed by the Board of Revenue, and shall cause to be entered in such register the particulars of every Certificate made under this Act, which, or a copy of which, has been filed in his office. Such Register shall be open during office hours to the inspection of any one desiring to inspect the same, and a fee of eight annas, or such fee not exceeding eight annas as the Board of Revenue may prescribe, shall be chargeable for such inspection.

22. (a) Payment of the amount due under a Certificate may be made by instalments, if the Collector who made such Certificate so direct. The payment of any instalment shall be entered in the Register mentioned in Section 21.

(b) When the total amount due under a Certificate has been paid and satisfied, the Collector in whose office such Certificate was originally filed shall enter satisfaction upon such Certificate under his hand and signature; and shall cause the same to be entered in the Register mentioned in Section 21.

(c) When a copy of such Certificate has been transmitted to another Collector, or when such Certificate has been made under the provisions of Section 9 upon notice from a Public Officer other than a Collector or from a Manager appointed by the Court of Wards, such satisfaction shall be communicated to such other Collector or to such officer or to such Manager.

(d) When a sum has been levied or received by a Collector in respect of a Certificate, a copy of which has been transmitted to him and filed in his office, such Collector shall send such sum to the Office in which such Certificate was originally made.

Sum levied by Collector to whom copy of Certificate sent to be transmitted to Collector who made Certificate.

23. Every Collector, Deputy Collector, Assistant Commissioner and Extra Assistant Commissioner and every such Public Officer as is mentioned in Section 9 shall, in the discharge of his functions under this Act, be deemed to be a person acting judicially within the meaning of Act XVIII of 1850, passed by the Governor-General in Council.

24. All Collectors, Deputy Collectors, Assistant Commissioners, and Extra Assistant Commissioners shall, in the performance of their duties under this Act, be subject to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

Collectors, &c., to be subject to the supervision and control of Commissioners and Board in discharge of their duties under this Act.

to the general supervision and control of the Commissioners of Divisions and the Board of Revenue.

FIRST SCHEDULE—(See Section 3).

Number and year.	Subject of Act.	Extent of repeal.
VIII of 1860	An Act to improve the system of assessment in the provinces subject to the Government of Bengal.	In section 9 the words from and including "which said double amount" to and including "making default."
VII of 1860	An Act to make further provision for the Recovery of Arrears of Land Revenue and Public Demands recoverable as Arrears of Land Revenue.	In section 1 from and including the word "The word 'Demand' means" to the end of the section. In section 2 the words "and using a sole mode order, and by virtue of, any execution, issued upon a certificate made as hereinafter is provided."
VI of 1873	An Act to amend the law relating to Encroachments and Water-courses.	In section 4 the words "or persons liable to any demands," "or persons," "or any demands," "or persons," "or to any demands," "or persons," and "or of such demands."
I of 1876	An Act for the Remission of Arrears in Government Estates.	Section 16, from and including the words "under the provisions" to the end of the section.
IV of 1875	An Act to provide for the summary realization of sums due on account of loans made by the Government during the late famine operations.	Section 1, from and including the words "within the meaning" to the end of the section.
V of 1876	An Act to provide for the Survey and Demarcation of Land.	In section 5 from and including the words "under section 2" to the end of the section.
III of 1878	An Act to provide for Irrigation in the Provinces subject to the Lieutenant-Governor of Bengal.	In section 42, from and including the words "under the provisions" to the end of the section. In section 73, from and including the words "under the provisions" to the end of the section. In section 85, from and including the words "under the provisions" to the end of the section.
VII of 1879	An Act to provide for the Regulation of Revenue-paying and Revenue-free lands, and of the proprietors and managers thereof.	In section 12, from and including the words "under section 1" to the end of the section.

Number and year.	Subject of Act.	Extent of repeal.
VIII of 1870	An Act to make better provision for the Partition of Estates.	In section 186, from and including the words "under section" to the end of the section.
VII of 1870	An Act to consolidate and amend the law relating to the Arrears Revenue in the Presidency of Fort William in Bengal.	In section 94, from and including the words "or by the process" to the end of the section.
IX of 1870	An Act to amend the law relating to the Court of Wards.	Section 62.
	Regulations of the Bengal Code.	
III of 1879	A Regulation for exempting proprietors of land (with certain exceptions) from being confined for arrears of Revenue; and for prescribing the process by which tenants are to demand payment of arrears, and for enabling the Collectors to recover from Native officers employed under them public money or papers which they may, or may not, retain, &c.	Section 18. Sections 16, 17, 18, 19, and 20, so far as they relate to the recovery of money belonging to Government.

SECOND SCHEDULE.

Form No. 1 (See Section 5).

Certificate of Arrears of Revenue filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of Arrears of Revenue for which this Certificate is made and period for which such Arrears are due.	State or tenure for which Arrears of Revenue are due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council from the above-named

Dated this day of 18 A. B.

Collector of

Form No. 2 (See Sections 7 and 9).

Certificate of Arrears of Public Demands filed in the Office of the Collector of the District of (name of District.)

No. of certificate.	Name of Debtor.	Address of Debtor.	Amount of the Public Demand for which this Certificate is made.	Particulars of Public Demand for which the Certificate is made, and Public Officer for Manager, and of what nature to whom due.

I hereby certify that the above-mentioned sum of Rs. is due to the Secretary of State for India in Council [or to A. B., a Ward of Court, or a Minor, or a Lunatic, by his next friend C. D.] from the above-named.

Dated this day of 18 A. B.

Collector of

FORM No. 3 (See Section 9).

NOTICE OF DEMAND.

To the Collector of the District of

Name of Debtor.	Address of Debtor.	Amount of Public Demand for which this Notice is given.	Nature of the Public Demand for which this Notice is given.

The above sum of Rs. is due from
the said in respect of
Certified this day of A. B.

FORM No. 4 (See Section 10).

NOTICE.

To (Insert name of judgment-debtor.)

You are hereby informed that a Certificate for Rs. due from you on account of has been this day made by me against you under the provisions of Section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council, and that such Certificate has been filed in this office. If you deny your liability to pay the said sum of Rs. , you may within thirty days show cause why such Certificate should not be executed. If you fail to show cause within thirty days, or do not show sufficient cause, such Certificate will be executed in the same manner as if it were a decree of a Civil Court for the said sum of Rs. unless you pay the

amount into this Office. Until such amount is paid, you are hereby prohibited from alienating your immovable property or any part of it by sale, gift, mortgage, or otherwise.

A copy of the Certificate above-mentioned is hereto annexed.

Dated this day of 18 A. B.

Collector of

FORM No. 5 (See Section 12).

To

THE COLLECTOR OF THE DISTRICT OF

The humble petition of (name of petitioner) of (address).

SHREETH—

That a Certificate No. for the sum of Rs. has been filed against your petitioner in your Office under the provisions of section of Act of 1880 passed by the Lieutenant-Governor of Bengal in Council.

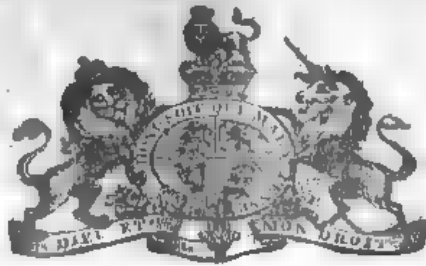
That your petitioner respectfully denies his liability to pay the said sum of Rs. (or, where the liability to pay part is admitted, denies his liability to pay more than Rs.), and this for the following reasons:—

That the facts above stated are true to the best of your petitioner's knowledge and belief.

Your petitioner therefore respectfully prays that the said Certificate may be set aside (or modified or varied).

W. E. H. FORSYTH,

Offg. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette.

WEDNESDAY, OCTOBER 13, 1880.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[First Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th September 1880, and having received the assent of His Excellency the Governor-General on the 28th idem, is hereby promulgated for general information :—

Act No. VIII of 1880.

An Act to provide against the spreading of certain Contagious and Infectious Diseases among Horses.

WHEREAS it is expedient to provide against the spreading of certain contagious and infectious diseases among horses: It is hereby enacted as follows :—

1. This Act may be called "The Bengal Contagious Diseases (Animals) Act, 1880."

It applies to the Town of Calcutta as defined by Bengal Act IV of 1866, and to the Suburbs of the Town of Calcutta as defined by the notification of the 10th September 1877, and published in the Calcutta Gazette for the 26th September 1877;

and it shall come into force from the date on which it may be published in the Calcutta Gazette with the assent of the Governor-General.

2. In this Act—
"Disease" means glanders, farcy, or any dangerous epidemic disease among horses, which the Lieutenant-Governor may from time to time, by an order published in the Calcutta Gazette, declare to be a disease for the purposes of this Act;

"Horse" includes ponies, asses, mules, and jennets;

"Inspector of Police" includes any police officer not under the rank of an Inspector of Police;

"Section" means a section of this Act;

"Veterinary Surgeon" means a member of the Royal College of Veterinary Surgeons, or any veterinary practitioner appointed to be a Veterinary Surgeon for the purposes of this Act by the Lieutenant-Governor.

3. Every person having in his possession or under his charge any horse which he knows or has reason to believe to be affected with disease, shall as far as practicable keep such horse separate from horses not so affected, and shall send intimation of the fact to the officer in charge of the nearest police-station within twenty-four hours from his knowledge of the same, and in default of so doing, he shall be liable to a fine not exceeding five hundred rupees.

4. On receiving this intimation the officer in charge of the police-station shall have the horse examined by a Veterinary Surgeon, and if the Surgeon certifies that the animal is affected with disease, shall cause it to be forwarded to the hospital established, to be slaughtered forthwith.

An Inspector of Police may exercise the powers of an officer in charge of a station for this section.

5. The Lieutenant-Governor may from time to time make, add to, and alter rules in relation to the following

matters or any of them—
(1)—For establishing and maintaining a hospital for the examination and detention of horses affected with disease;

(2)—For prescribing and realising from the owner of any horse detained in such hospital a reasonable sum to meet the expenses connected with the conveyance, detention and disposal of the animal;

(3)—For determining a proper place for the burial of horses affected with disease;

(4)—For generally carrying out the provisions of this Act.

Notice of the making of any such rules shall be published in the *Calcutta Gazette*.

6. Whenever such hospital is established in Calcutta, the expenses of the same shall, so far as may be necessary, be a first charge on the surplus of the fees levied on the registration of hackney carriages under Bengal Act V of 1886.

7. An Inspector of Police may at any time enter any place where he has reasonable grounds for supposing that any horse affected with disease is or has lately been, and may cause such horse, if found, to be dealt with in the manner laid down in section 4, and whether such horse be found in the place or not, may, upon the certificate of a Veterinary Surgeon, cause all articles that have been in contact with or used about any such horse to be burnt or otherwise destroyed.

The Inspector shall, if required, state in writing the grounds on which he has so entered.

If any person refuses admission to such Inspector, he shall be liable to a fine not exceeding five hundred rupees.

8. An Inspector of Police entering any premises in accordance with the last preceding section, may take with him one or more Police Officers and any Veterinary Surgeon.

9. Every owner or person in charge of any place as aforesaid, shall be bound, if required by an Inspector of Police, acting upon the certificate of a Veterinary Surgeon, to thoroughly cleanse and disinfect the same, and on his failing to do so within twenty-four hours from the requisition, the Inspector of Police shall cause the said place to be thoroughly cleansed and disinfected;

And the expenses of so doing, if not paid by the owner or person in charge within seven days from the incurring of the same, may, with all costs, be recovered as a fine adjudged by any Magistrate exercising jurisdiction in the place.

10. Every person having in his possession or under his charge any horse that has died of glanders, or has been slaughtered in consequence of being affected with glanders, shall cause the same to be buried as soon as possible in its skin, which shall be slashed before burial, and to be covered with a sufficient quantity of quicklime or other disinfectant, or to be disposed of in such other manner as the Lieutenant-Governor may direct, and in default of so doing, shall be liable to a fine not exceeding two hundred rupees.

11. Whoever voluntarily or negligently causes or permits any horse affected with disease to be worked, driven, or led on any public road or street, except for the purpose of being taken to a Veterinary Surgeon or hospital for examination, or to be slaughtered in accordance with this Act, or voluntarily or negligently causes or permits any such horse to be turned loose or to stray or escape into any place whence such horse can escape into any public road or street or any private premises, shall be punished with imprisonment for a term which may extend to three months, or with a fine which may extend to five hundred rupees, or with both.

12. An Inspector of Police, who vexatiously or frivolously

enters or searches any place, seizes or detains any horse on the pretence that it is affected with disease, shall be punished with imprisonment for a term which may extend to three months, or with a fine which may extend to five hundred rupees, or with both.

No prosecution under this section shall be instituted after the expiry of two months from the date on which the offence has been committed.

13. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may direct that any portion, not exceeding one-half, shall, if realised, be paid to the Police Officer on whose information the offender has been convicted.

14. The Lieutenant-Governor may, by an order published in the *Calcutta Gazette*, extend this Act to any town or place.

W. E. H. FORSYTH,
Offg. Asst. Secy. to the Govt. of Bengal.

[First Publication.]

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th September 1880, and having received the assent of His Excellency the Governor-General on the 1st October 1880, is hereby promulgated for general information:—

THE CESS ACT, 1880.

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SCHEDULES.

Act No. IX of 1880.

An Act to amend and consolidate the law relating to rating for the construction, charges and maintenance of district communications, and other works of public utility, and of provincial public works.

WHEREAS it is expedient to amend and consolidate the law relating to rating for the construction, charges and maintenance of district roads and other means of communication, and of provincial public works, within the territories administered by the Lieutenant-Governor of Bengal, and to the levy of a road cess and a public works cess on immovable property situate therein, and to the constitution of local committees for the management of the proceeds of the said road cess, and also to provide for the construction and maintenance of other works of public utility out of the proceeds of the said road cess: It is hereby enacted as follows:—

PRELIMINARY.

1. This Act may be called "The Cess Act, 1880;"

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. This Act shall take effect at once in every district and part of a district in which Bengal Act X of 1871 (an Act to provide for local rating for the construction and maintenance of roads and other means of communication) and Bengal Act II of 1877 (an Act to provide for the levy of a cess for the construction charges and maintenance of provincial public works) may be in force on the date of the commencement of this Act:

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, extend its provisions to any other district or part of a district situate in the territories for the time being administered by him, and this Act shall take effect accordingly therein from the date specified in such notification;

Provided that nothing herein contained shall be deemed to affect any immovable property within the limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, or within the limits of any first or second class Municipality under The Bengal Municipal Act, 1876.

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, exempt any district or part of a district, or any estate or tenure, from the operation

of this Act, or from the operation of so much thereof as relates to the road cess, or as relates to the public works cess, and may at any time, by a similar notification, revoke such exemption.

3. The said Bengal Act X of 1871 and the said Bengal Act II of 1877 are hereby repealed; but this repeal shall not affect the past operation of such Acts, or anything duly done or suffered, or any right, privilege, obligation, or liability acquired, accrued, or incurred thereunder;

And all rules, orders, appointments, and valuations in force at the commencement of this Act

which were made under the said Acts, shall, so far as they are consistent with this Act, be deemed to have been made under this Act;

And all cesses which were imposed under the said Acts shall be deemed to have been imposed under this Act, and every sum due to the Collector in respect of arrears of cess, of expenses incurred, of fees or costs payable, of notices served, or of fines imposed under either of the said Acts, shall be deemed to be due on such accounts under this Act,

And all cesses so imposed and every sum so due may be levied as herein provided.

4. In this Act, unless there be something repugnant in the subject or context—

Interpretation clause.

"Annual value of any land, estate, or tenure"

"Annual value of land," means the total revenue or rent which is payable, or if no revenue or rent is actually payable, would on a reasonable assessment be payable during the year by all the cultivating ryots of such land, estate, or tenure, or by other persons in the actual use and occupation thereof:

"Commissioner."

Division:

"Cultivating ryot" means a person cultivating

"Cultivating ryot."

land and paying rent therefor not exceeding one hundred rupees per annum:

Explanation.—When rent is payable in kind the money value thereof shall for the purposes of this Act be taken to be the annual value of the landlord's share of the crop calculated on an average of the three years next preceding any valuation or revaluation under this Act:

"District" means the local area to which a

"District."

Collector is appointed, and no lands situate beyond the limits of such local area shall be deemed to form part of a district by reason of their forming part of an estate paying revenue to the Collector thereof:

"Estate" means—(1) land included under one

"Estate."

entry in the general registers of revenue-paying lands and of revenue-free lands prepared and maintained by the Collector of a district under the "Land Registration Act, 1876," or any similar law for the time being in force;

(2) any land other than the holding of a cultivating ryot, the revenue or rent of which may be payable directly to the Collector or any person specially appointed by him to collect the same;

(3) any land acquired under any rules issued by, or under authority of, Government for the sale, grant, lease, or clearance of waste lands:

"Holder of an estate or tenure" means

all or any of the holders thereof, and where two or more persons are jointly holders thereof; they shall be jointly and severally liable under this Act:

"Holding."

"Holding" means the land held by a cultivating ryot:

"Immovable property" includes lands and

"Immovable property."

all benefits to arise out of land and things attached to the earth, or permanently fastened to anything which is attached to the earth, but does not include crops of any kind, or houses, shops, or other buildings:

"Land" means land which is cultivated, uncultivated, or covered with water, and does not include

"Land."

houses or buildings:

"Part," "Chapter," and "Section" mean

"Part," "Chapter," and "Section," respectively a part, chapter, and section of this Act:

"Schedule."

"Schedule" means a schedule to this Act annexed, and every such schedule shall be read as part of this Act:

"Tenure" includes every interest in land,

"Tenure."

whether rent-paying or not, save and except an estate as above defined, and save and except the interest of a cultivating ryot:

"The Collector" includes any person specially

"The Collector."

invested with the powers of a Collector for the purposes of this Act, and means—

I.—When used in reference to revenue-paying estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose revenue-roll such estate are borne;

II.—When used in reference to revenue-free estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose general register of revenue-free lands such estates are borne:

"The Collector of the district" include any person specially invested with the powers of a Collector for the purposes of this Act, and means the officer in charge of the revenue administration of a district:

"The Committee" means the District

"The Committee."

Road Committee of any district:

"Year" means the cess year as determined

"Year."

by the Lieutenant-Governor under section 11.

PART I.

CHAPTER I.

IMPOSITION AND APPLICATION OF THE CESS.

5. From and after the commencement of this

Act in any district or part of a district all immovable property situate therein, except as otherwise in sections 2 and 8 provided, shall be liable to the payment of a road cess and a public works cess.

6. The road cess and the public works cess

shall be assessed on the annual value of lands and on the annual net profits from mines, quarries, tramways, railways, and other immovable property, ascertained respectively as in this Act prescribed;

and the rates at which such cesses respectively shall be levied for each year shall be determined for such year in the manner in this Act prescribed;

Provided that the rate at which each such cess shall be levied for any one year shall not exceed the rate of one-half anna on each rupee of such annual value and annual net profits respectively.

7. Nothing in this Act contained shall be

deemed to require the payment by the Lieutenant-Governor of Bengal, from the public revenues, of any

Public revenues not liable for more road cess than has been paid to Collector by persons liable.

sum as road cess in excess of such sums as may have been paid as such cess to the Collector by persons liable to pay the same.

8. No railway or tramway, the property of the Government of India, and no railway or tramway of which the dividend is guaranteed by Her Majesty's

Government and guaranteed railways not liable to the cess without consent of the Governor-General in Council.

Secretary of State for India in Council, or by the Governor-General of India in Council, or by the Lieutenant-Governor of Bengal, shall be liable to road cess or public works cess under the provisions of this Act without the previous consent of the Governor-General of India in Council.

9. The proceeds of the road cess in each district shall be paid into the District Road Fund of such district, as hereinafter

Application of proceeds of road cess.

provided, and, together with other assets of such fund, shall be applied to the purposes mentioned in section 111.

10. The proceeds of the public works cess shall be paid into the public treasury, and shall be applied—

Application of proceeds of public works cess.

(1) to the payment of such contributions to the District Road Fund as the Lieutenant-Governor may think proper in consideration of the said cess being assessed and collected jointly with the road cess by establishments paid from the District Road Fund; and (2) to the construction, charges and maintenance of Provincial Public Works, and to the payment of interest on capital which may have been expended, or which may hereafter be expended, on such works in such manner as the Lieutenant-Governor may direct.

11. The Lieutenant-Governor shall, by an order published in the *Calcutta Gazette*, fix the date from which the cesses leviable under this Act in any district or part of a district shall take effect therein, and may fix and from time to time alter the date from which the cess year shall run in any district or part thereof.

Power to fix cess year.

Calcutta Gazette, fix the

date from which the cesses leviable under this

Act in any district or part of a district shall

take effect therein, and may fix and from time to

time alter the date from which the cess year shall

run in any district or part thereof.

PART II.

MODE OF ASSESSMENT.

CHAPTER II.—Valuation of Lands.

12. Upon the commencement of this Act in any district or part of a district the Lieutenant-Governor may order that a valuation shall be made of such district or part of a district;

Lieutenant-Governor may order valuation.

and from time to time, after the expiration of the term of five years from the beginning of the year in which the levy

and revaluation.

of the cesses took effect in accordance with any such valuation, or with any revaluation as hereafter provided in this section, or at any time within twelve months previous to the expiration of such term,

the Lieutenant-Governor may, if he think fit, order that a revaluation shall be made of any such district or part of a district, and such revaluation shall take effect from the beginning of such year as the Lieutenant-Governor may direct.

13. Whenever the term of five years shall have expired from the beginning of the year in which the levy of the cesses took effect in any estate or tenure in accordance with any valuation

After five years holder of estate or tenure may apply to Collector for revaluation.

under this Act, or Bengal Act X of 1871, the holder of any such estate or tenure may apply to the Collector to revalue his estate or tenure, and for such purpose shall lodge in the office of the Collector returns in the form in Schedule (A) contained; and thereupon the Collector shall proceed to revalue such estate or tenure, and if he make any alteration in the valuation of any such tenure shall give notice of such alteration to the holder of the estate or superior tenure in which such tenure is included, and shall alter the valuation of such estate or superior tenure accordingly;

Provided that no revaluation or reduction of the amount of cesses previously payable in respect of any estate or tenure, in consequence of a revaluation under this section, shall take effect until the beginning of the year commencing next after such revaluation, unless the application for revaluation shall have been made, and the necessary returns lodged in the Collector's office within three months after the beginning of a year, in which case such revaluation and reduction, if any, shall take effect from the commencement of such year.

14. Whenever the Lieutenant-Governor has ordered that a valuation or a revaluation of any district or part of a district shall be made for the purposes of this Act, the Collector of the district shall cause a proclamation to be issued requiring every holder of an estate or tenure which is liable to pay an annual amount of revenue or an annual amount of rent exceeding one hundred rupees, and every holder of a revenue-free estate or rent-free tenure the gross annual rental of which exceeds one hundred rupees, severally to lodge at the office of such Collector within one month a return of all lands comprised in his estate or tenure in the form in Schedule (A) contained, giving the particulars in such form set forth.

The Collector of the district shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in the office of such Collector, in every civil court, in every police station, and in the office of every subdivisional officer within the district, and in any other manner which the Lieutenant-Governor may from time to time direct.

15. At any time at which the Lieutenant-Governor might order a revaluation of a district or part of a district to be made as provided by section 12, he may, if he think fit, instead of so ordering, make an order that particular estates or tenures only in such district or part of a district shall be revalued.

Revaluation may be of particular estates or tenures only.

16. Whenever any proclamation has been published, as mentioned in section 14, in any district, and whenever the Lieutenant-Governor has made an order, under the last preceding section, that a revaluation of particular estates and tenures only shall be made, the Collector shall cause a notice to be served in respect of every estate and tenure which is to be valued or revalued, and in respect of which no return shall have been lodged in accordance with the requirement of such proclamation, requiring every holder of such estate or tenure severally to lodge at the office of the Collector the return mentioned in

Notice to lodge returns.

section 14; and shall also cause a similar notice to be served in respect of every tenure included in any such estate or tenure which may have been named in any return lodged in pursuance of the provisions of this Act, or of Bengal Act X of 1871, either for the purposes of the valuation or revaluation then contemplated, or for the purposes of any previous valuation or revaluation, or of which the existence may in any other way have come to his knowledge.

17. The notice mentioned in the last preceding section shall be in the form for lodging returns. No. I in Schedule (B) contained or in the form No. II in the said Schedule contained, as the case may be, and shall require every holder of the estate or tenure severally to lodge the return within the time specified below, viz.—

In the case of revenue-paying estates and rent-paying tenures.

If the return relate to an estate or tenure which is liable to the payment of annual revenue or of rent not exceeding Rs. 500, or to any share or interest in such estate or tenure; Within six weeks of the service of the notice.

If the return relate to any other estate or tenure, or to any share or interest therein; Within three months of the service of the notice.

In the case of revenue-free estates and rent-free tenures.

If the return relate to any estate or tenure of which the gross annual rental does not exceed Rs. 500, or to any share or interest in such estate or tenure; Within six weeks of the service of the notice.

If the return relate to any other estate or tenure, or to any share or interest therein; Within three months of the service of the notice.

The Collector may in his discretion extend the time allowed for lodging any such return.

18. All holders of estates or tenures in respect of which such notice has been served who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit to lodge the required return in the office of such Collector within the time allowed by such notice in respect of the estate or tenure which they hold, or within any extended time which may have been allowed by the Collector for lodging such return, shall be severally liable to a fine which may extend to fifty rupees for every day after the expiration of such time or extended time until such return is furnished, or until the value of the lands comprised in their respective estates and tenures shall have been otherwise ascertained and determined by the Collector as hereinafter provided.

The amount of such fine accruing due from time to time may be levied by the Collector as provided in section 98 or 99, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner shall otherwise direct.

Whenever the amount levied in respect of any such fine exceeds five hundred rupees, the Collector shall report the case specially to the Commissioner; and no further levy for such default shall be made otherwise than by authority of the Commissioner.

19. From and after the expiry of the time allowed by the notice, or of any extended time under the provisions of section 17, every holder of an estate or tenure in respect of which such notice has been served shall be precluded from suing for or recovering rent for any land or tenure situate in any estate or tenure in respect of which no return has been lodged as aforesaid.

The Collector may send a list to the civil court of all such holders so making default in lodging returns as aforesaid, and such court shall take judicial notice of the same.

Whenever the required return is lodged in respect of any estate or tenure, or whenever the valuation of any such estate or tenure has been otherwise completed, the disability imposed on the holder thereof by this section shall cease; and if such estate or tenure shall have been included in any list as aforesaid, the Collector shall forthwith give notice to the civil court of the cessation of such disability.

20. Every holder of an estate or tenure in respect of which a return has been made as required by this chapter shall be precluded from suing for or recovering—

(a) any rent whatsoever for any land, holding, or tenure forming part of the estate or tenure to which such return relates, but which has not been mentioned in such return, unless it be proved that the holding or tenure for the rent of which the rent is claimed was created subsequently to the lodging of such return;

(b) rent at any higher rate than is mentioned in such return for any land, holding, or tenure included in such return, unless it be proved that the rent of such land or tenure has been lawfully enhanced subsequently to the lodging of such return;

Provided that the Collector may at his discretion, at any time within six months from the presentation of any return made under this Part, receive a petition correcting any such return;

and on the acceptance of such petition may make such correction in the valuation of the estate or tenure as may be required;

and as soon as the person in respect of whose estate or tenure the return and valuation have been so corrected shall have paid in all sums due by him as road cess and public works cess in accordance with such corrected valuation, and not otherwise, such person may recover such rent as may be due to him on any tenure or land included in the return of such estate or tenure at any rate not being in excess of the rate shown in the corrected return as payable in respect of such tenure or land.

Such notices as the Collector may direct shall be served upon the parties affected by such petition at the expense of the person lodging the return as aforesaid.

21. If no return shall have been lodged in respect of any lands for which notice under section 16 has been issued, the Collector may, after the expiration of the time allowed by the notice, or of any extended time as is mentioned in section 17, ascertain and fix by such ways and means as to him shall seem expedient the annual value of any estate, tenure, or lands mentioned in such

notice; and all expenses incurred in making such valuation may be recovered with all costs of recovery thereof as provided in sections 98 and 99.

92. Whenever the maker of any return under this Act has been convicted on a prosecution under section 91 of making a false return relating to any lands, the Collector may, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and the expense of such valuation may be recovered from the maker of such return as provided in sections 98 and 99.

93. Whenever the Collector may deem that any return lodged relating to lands for which no rent is payable by cultivating ryots to the person making such return is untrue or incorrect, he may, whether any prosecution as mentioned in section 91 shall have been instituted or not, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and in case the annual value of such lands so determined by him shall exceed by one-fifth the value stated in such return, the expense of such valuation may be recovered from the person by whom such return was lodged, as provided in sections 98 and 99, and in all other cases the said expense shall be borne by the District Road Fund.

94. The Collector may, whenever he may think fit, cause a notice in the form No. 1 in Schedule (B) contained to be served on any person holding any lands or possessing any interest therein, although such person may have been mentioned in any return as a cultivating ryot; and thereupon such person shall be bound to make a return of the annual value of such lands within one month from the service of such notice in the form in Schedule (A) contained, and the provisions of sections 17 and 18 regarding extension of time for lodging a return and regarding fines respectively shall be applicable to such person.

95. If no return is made by any person on whom a notice has been served as provided in the last preceding section, the Collector may proceed by such ways and means as to him shall seem expedient to ascertain the annual value of the lands held by such person; and in case it appears that such annual value is greater than the rent paid by such person, the expense of such valuation shall be borne by such person, and may be recovered with all costs of recovery thereof as provided in sections 98 and 99, but in all other cases shall be borne by the District Road Fund.

96. If it shall appear to the Collector that any person on whom a notice has been served under section 24 has been wrongly classed in the return as a cultivating ryot, the Collector may direct that the entry be corrected and that such person be classed as a tenure-holder; and thereupon such person shall be deemed to be a tenure-holder for the purposes of the assess-

ment and levy of the cesses in respect of the lands held by him.

27. Whenever the revenue annually payable in respect of any estate, or the rent annually payable in respect of any tenure, does not exceed the sum of one hundred rupees, the Collector may, without issuing any notice for such estate or tenure—

(a) in any case, determine the annual value of the land comprised therein to be in a permanently-settled estate or tenure, a sum not exceeding three times, and in a temporarily-settled estate or tenure, a sum not exceeding twice, the amount of the annual revenue or rent payable therefor; or

(b) when the area of the said estate or tenure has been ascertained, determine the annual value of such estate or tenure to be at such rate per acre as to him shall seem fit.

28. When the area of any revenue-free estate or rent-free tenure, the gross rental of which does not exceed, or is not estimated by the Collector to exceed, the sum of one hundred rupees has been ascertained, the Collector may, without issuing any notice for such estate or tenure, determine the annual value of such estate or tenure to be at such rate per acre as to him may seem fit.

29. When the land contained in any estate or tenure has been summarily valued by the Collector in the manner provided by clause (a) of section 27, the annual value of any portion of such land which is comprised within a tenure subordinate to such estate or tenure shall be determined according to the following rules:—

(1).—When the subordinate tenure comprises the whole of the estate or superior tenure, the annual value of the subordinate tenure shall be taken to be the same as that of the estate or superior tenure.

Example.—An estate paying a revenue of Rs. 80 is summarily valued by the Collector, under clause (a) of section 27, at Rs. 200. The whole estate is let in patti for a rent of Rs. 120. The annual value of the patti tenure will be Rs. 200.

(2).—When the subordinate tenure comprises a part only of the land constituting the estate or superior tenure—

(a) The difference between the annual value of the estate or superior tenure, and the revenue or rent payable in respect of such estate or superior tenure shall first be ascertained;

(b) Next, the ratio which such difference bears to such revenue or rent shall be ascertained;

(c) Then the amount which bears the same ratio to the rent payable in respect of the subordinate tenure shall be ascertained;

(d) Half of the amount so ascertained shall be added to the rent payable in respect of the subordinate tenure, and

the result shall be taken to be the annual value of the subordinate tenure.

Example A.—An estate paying revenue of Rs. 60 is summarily valued by the Collector, under clause (a) of section 27, at Rs. 100. A part only of the estate is let in patti for a rent of Rs. 37-8.

The difference between the annual value of the estate (Rs. 100) and the revenue paid in respect of it (Rs. 60) is Rs. 40. This difference bears a ratio of two-thirds to this revenue (Rs. 60).

The amount which bears the same ratio (two-thirds) to the rent payable in respect of the patni (Rs. 37-8) is Rs. 25;

Add half of Rs. 25 to the rent payable in respect of the patni tenure, and the result (Rs. 37-8 + Rs. 12-8 =) Rs. 50 will be the annual value of the patni tenure.

Example B.—Within the patni tenure paying a rent of Rs. 37-8, as in example A, is a darpatni tenure paying a rent of Rs. 27.

The difference between the annual value of the patni tenure ascertained as above (Rs. 50) and the rent payable in respect of the patni (Rs. 37-8) is Rs. 12-8 which bears a rate of one-third to the said rent.

The amount which bears the same ratio (one-third) to the rent payable in respect of the darpatni (Rs. 27) is Rs. 9;

Add half of Rs. 9 to the rent payable in respect of the darpatni, and the result (Rs. 27 + Rs. 4-5 =) Rs. 31-5 will be the annual value of the darpatni tenure.

30. When the land contained in any estate or tenure has been summarily valued according to a rate per acre, under clause (b) of section 27, or under section 28, the annual value of the land comprised in any subordinate tenure shall be taken at the same rate per acre as that of the estate or superior tenure.

31. The holder of any estate or tenure which has been summarily valued under section 27 or 28 may, within one month from the posting of the valuation roll in respect thereof under section 35, lodge a return in the form in Schedule (A) contained in regard to such estate or tenure, and thereupon such return shall be deemed to be a return made as required by section 16 and shall be dealt with accordingly.

32. Instead of proceeding to value any estate or tenure summarily under the provisions of section 27 or 28, the Collector may, if he think fit, cause a notice to be served in respect of any such estate or tenure in the form No. I in Schedule (B) contained, or in the form No. II in the said Schedule contained, as the case may be, and thereupon all the provisions of this Part shall apply in the same way as they would have applied if the annual Government revenue or rent payable in respect of such estate or tenure had exceeded one hundred rupees.

Lands used for Tea, Coffee, or Cinchona.

33. In the case of lands acquired under any rules issued by, or under the authority of, the Government for the sale, lease grant, or clearance of waste lands, or held directly from Government, and used for the cultivation of tea, coffee, or cinchona, the Collector shall, in lieu of the notice prescribed by section 16, cause a notice to be served calling on the holder of such lands to lodge within two months of the service of such notice, a return in the form in Schedule (C) contained giving the particulars in such form set forth, and the annual value of such lands shall be fixed at ten rupees in respect of every acre therein entered as cultivated, unless the Board of Revenue shall in any particular case prescribe a lower rate. The provisions of sections 18 and 21 shall apply to all lands in respect of which a notice has been issued under this section.

Publication of Valuation Rolls and Duration of Valuations.

34. Whenever any valuation or revaluation is made under this Part, the Collector shall cause to be prepared from the returns furnished to him and from the valuations made by him in accordance with this Act a valuation roll of each estate within his district and of the tenures therein comprised, noting thereon for each estate the amount of revenue annually payable to Government on which the deduction specified in section 41 is to be calculated.

On the application of any holder of an estate or tenure or holding, and on payment of such copying fee as the Board of Revenue shall from time to time determine, the Collector shall cause to be furnished to such holder a copy or corrected copy of so much of any such returns, and of any such roll as relates to the lands included within his estate, tenure, or holding.

35. On the completion of every roll prescribed under this Part, the Collector shall cause a copy thereof to be posted up at the māl cutcherry of the estate to which such roll refers, and shall cause extracts of such portions of any such roll as refer to any tenure to be posted up at the māl cutcherry of such tenure;

Provided that, if no such māl cutcherry be found, such roll and such extracts shall be posted up at some conspicuous places on the estate and tenures respectively to which they refer, and that if such estate or tenure cannot be found, such roll and such extracts shall be posted at some conspicuous place in any village in which such estate or tenure is believed to be situate.

The person who is entrusted with the publication of any such return shall obtain an acknowledgment in writing signed by two persons who may be either respectable residents of the neighbourhood, or chowkidars, or other officers of Government, to the effect that such return was duly published on the spot, and shall give in such acknowledgment to the Collector.

36. Except as otherwise in this Part expressly provided, every valuation and revaluation made under this Chapter shall remain in force for the term of five years from the date fixed by the Lieutenant-Governor under section 12 as the date from which the cess leviable in pursuance thereof shall take effect, and thereafter, until another revaluation and assessment in substitution therefor shall have been ordered and completed.

37. Nothing in section 36 contained shall be held to debar the Collector, with the sanction of the Board of Revenue, from making at any time any reduction which he may think fit in the valuation of any estate or tenure;

or from making a valuation of and assessing and levying cess under the rules laid down in this Part upon any estate or tenure which for any reason whatever has been omitted from the valuations and assessments for the time being in force, or which was not in existence when such valuation or assessment was made.

CHAPTER III.—Rating and Levy of the Cesses.

38. The road cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as may be determined for such year by the Committee of such district with the approval of the Commissioner under section 150 or 151, or with the approval of the Lieutenant-Governor under section 153, as the case may be, or at such rate as the Lieutenant-Governor may order under section 153.

39. The public works cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as the Lieutenant-Governor may determine for such year.

40. When the rate of road cess and public works cess to be levied in any district shall have been determined for any year and published in the *Calcutta Gazette* as provided in section 155, the Collector of the district

shall cause the rate so determined to be published by affixing a notification in some conspicuous place in the office of the said Collector, in every civil court, in every police station, and in the office of every sub-divisional officer within the district,

and shall cause such rate to be proclaimed by beat of drum throughout the district,

and shall cause to be served on the holder of every estate within the district a notice showing the amount of road cess and public works cess payable in respect of his estate, and specifying the date from which such road cess and public works cess will take effect;

Provided that it shall not be necessary to serve such notice when no change has been made in the valuation of the estate or in the rate of road cess or public works cess since the issue of the last notice under this section.

41. Except as otherwise in this Act provided (1)—Every holder of an estate shall yearly pay to the Collector the entire amount of the road cess and public works cess calculated on the annual value of the lands comprised in such estate, at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the revenue entered in the valuation roll of such estate as payable in respect thereof.

(2)—Every holder of a tenure shall yearly pay to the holder of the estate or tenure within which the land held by him is included, the entire amount of the road cess and public works cess calculated on the annual value of the land comprised in his tenure at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the rent payable by him for such tenure.

(3)—Every cultivating ryot shall pay to the person to whom his rent is payable one-half of the said road cess and public works cess calculated at the said rate or rates respectively upon the rent payable by him, or upon the annual value ascertained under the provisions of section 24 or 25 of the land held by him.

42. (1)—Every holder of a revenue-paying estate shall pay the amount of road cess and public works cess due by him in equal instalments on the several days fixed for the payment of the instalments of revenue due in respect of his estate, or, if such revenue be payable in one annual sum, then on the day fixed for the payment of such sum.

(2)—Every holder of a revenue-free estate shall pay the amount of road cess and public works cess due by him in two equal instalments or in one annual payment upon such days or day as shall be for that purpose appointed by any order of the Lieutenant-Governor.

(3)—Every holder of a rent-paying tenure and every cultivating ryot shall pay the amount of road cess and public works cess due by him in instalments in the proportion of the instalments of rent payable in respect of the tenure or holding of such tenure-holder or ryot;

Provided that, in cases in which, according to local usage or to the terms of any agreement, no part of such rent falls due before the end of the year on account of which it is payable, the tenure-holder or ryot shall pay the amount of road cess and public works cess due by him in two equal instalments upon such days as shall be for that purpose appointed by any order of the Lieutenant-Governor.

43. In case of partition of an estate being effected under Regulation XIX of 1814, or Bengal Act VIII of 1876, or any similar Act, after valuation of such estate and while such valuation remains in force, the total valuation of the original estate shall be distributed proportionately under the order of the Collector over the newly-formed estates, whereupon the newly-formed estates shall, for the purposes of this Act, take the place of the original estate, the liability to pay cess in respect of each newly-formed estate being separate and distinct from the liability to pay cess in respect of any other of such newly-formed estates.

Such separate liability shall take effect from the same date as the separate liability of the newly-formed estates respectively in respect of land-revenue.

The procedure prescribed by sections 34 and 35 shall be followed whenever a redistribution of the valuation is made in consequence of a partition as mentioned in the last preceding section.

44. When a recorded sharer of a joint revenue-paying estate has opened a separate account under Act XI of 1859, or under section 70 of Bengal Act VII of 1876, or any similar law for the time being in force for the regulation of the opening and maintaining of such separate accounts, he shall be entitled, in regard to the payment and realization of road cess and public works cess

under this Act, to all the advantages of separate liability enjoyed by him under the said Acts XI of 1859, and Bengal Act VII of 1876, in regard to the payment and realization of revenue, and shall be entitled to separate assessment and to the issue of separate notices under this Act from the date on which such advantages shall take effect in respect of the demand of Government revenue.

(2)—Whenever any such separate account is opened after the valuation of an estate, and while such valuation remains in force, the Collector shall issue a notice on the holders of the shares severally, in respect of which the accounts are to be kept separately, informing them that unless any objection is preferred to the Collector within one month of the service of such notice, the amount of the cesses which the whole estate is liable to pay according to the existing valuation will, from the date on which such separate accounts were opened, be apportioned among such shares severally in proportion to the amount of Government revenue for the payment of which each such share is entered in the separate accounts as being liable. Such notice shall specify such proportionate amount.

(3)—If no such objection be preferred within the time specified, such proportionate amount shall be the amount of the cesses for which the respective holders of such several shares are primarily liable as mentioned in Section 13 of Act XI of 1859, subject, however, to the general responsibility of the holders of the entire estate as mentioned in Section 14 of the said Act, if the amount of the cesses due on account of any such share cannot be recovered as provided in Sections 98 and 99 of this Act from the holders of such share.

(4)—If any such objection shall be preferred as aforesaid, the total amount of the cesses for which the whole estate is liable according to the existing valuation shall be apportioned among the several shares in respect of which such separate accounts are opened in proportion to the annual value of such shares respectively under such rules or special instructions, not being inconsistent with this Act, as may be issued by the Board of Revenue; and the holders of such several shares shall be primarily liable as aforesaid for the payment of the amount of the cesses so apportioned on their shares respectively.

45. If any instalment of road cess or public works cess or part thereof payable to the Collector shall not be paid within fifteen days from the date on which the same becomes due, the amount of such instalment or part thereof may be recovered at any time within three years after it became due, with interest at the rate of twelve per centum per annum calculated from the date on which such instalment became due, and with all costs of recovering the same.

46. (1)—In any district to which the Lieutenant-Governor may specially order that the provisions of this section shall be extended, it shall be lawful for the Collector to keep a separate account in respect of the amount of cesses payable and paid by any holder of a revenue-free estate who is recorded in Part I of the Collector's general register of revenue-free lands as proprietor or manager of any specified share or interest in any revenue-free property.

(2)—Such separate account shall be opened and kept under such rules as to the levy of fees and other matters, and subject to such conditions and in such manner as the Board of Revenue may from time to time prescribe, and the Board of Revenue may at any time order that any separate account which has been so opened shall be closed from such time as they may direct, and no longer kept as a separate account.

(3)—As long as any separate account shall remain open as provided in the preceding section, and no longer, the joint liability of the holders of such revenue-free estate for payment of the entire amount payable in respect of such estate shall cease; and the Collector shall recover the amount of cess or other demand due in respect of each share or interest for which an account has been so separately kept from the holder or holders of such share or interest only; and, if the Collector shall think fit to proceed under section 99, he shall take action under that section against the share or interest only in respect of which the sum demanded is due and the rents thereof.

47. Every holder of an estate or tenure to whom any sum may be payable under the provisions of this Act may recover the same with interest at the rate of twelve and a half per centum per annum in the same manner and under the same penalties as if the same were arrears of rent due to him.

48. Any shareholder in an estate or tenure who may have paid the road cess or public works cess payable in respect of such estate or tenure, or any part thereof in excess of the amount proportionate to his own interest in such estate or tenure, may recover from his co-sharers such sums as he may have paid on account of their respective shares and interests, in the same manner and under similar penalties, or may take credit for such sums in any adjustment of accounts between himself and his co-sharers.

49. Whenever any shareholder in an estate who is recorded in the general register of revenue-paying and revenue-free lands maintained by the Collector, or whenever any shareholder in an estate the extent of whose share or interest in such estate is recorded in any other register kept up by the Collector of lands paying revenue or rent to the Collector direct, shall have paid the road cess or public works cess payable in respect of such estate, or any part thereof in excess of the amount proportionate to his own interest in such estate, he may, within fifteen days of such payment being made, move the Collector to make a certificate as provided by any law for the time being in force for the recovery of Public Demands, specifying the amount which has been paid in by such shareholder as cess in respect of the recorded share or interest of any other shareholder in the estate;

and thereupon such Collector may if he think fit make such certificate, and such certificate shall have the same effect as a certificate made for the recovery of a Public Demand; and the same notices shall be issued and the same proceedings may be taken thereon by the Collector as in case of such certificate;

Provided that the person in whose favour the certificate has been made shall be deemed

to be the decree-holder for the sum mentioned in the certificate; and all proceedings taken by the Collector for the recovery of the sums mentioned in the certificate shall be taken at the instance of the person in whose favour the certificate has been made, and at his cost, and on his responsibility, and not otherwise;

Provided also that if any person against whom such certificate has been made shall object that the amount of the cesses for the recovery of which the certificate has been made is greater than the amount which the applicant for the certificate would recover from such person in a civil court as being equitably payable in respect of such person's share or interest in the estate, and if in the opinion of the Collector there is probable ground for such objection, the Collector may, if he see fit, cancel such certificate, and leave the applicant to his remedy in the civil court.

CHAPTER IV.—Valuation and assessment of lands held rent-free and payment and recovery of Cess in respect thereof.

50. All lands held without payment of rent other than lands mentioned in section 33, and other than estates entered on the General Register of Revenue-free lands of the district, shall, for the purposes of this Act, be deemed to form a part of any tenure within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any tenure, then to form a part of any estate within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any estate, then to form a part of the estate in which they were included at the original settlement of such estate; and if there be any doubt as to the estate in which they were so included, then to form a part of such conterminous estate as the Collector, in whose district such conterminous estate is situate, shall by an order under his seal appoint.

51. Every holder of an estate or tenure who is required by this Act to submit a return in the form in Schedule (A) contained shall be bound to enter in such return all lands of the nature of those specified in section 50 according to the tenor thereof; and shall be bound to pay road cess and public works cess on the annual value of such lands, at one-half of the rates fixed under this Act for the levy of such cesses respectively in the district generally for the year.

52. Whenever any lands held rent-free shall have been included in the return of any estate or tenure as provided in the last preceding section, the Collector shall, on publication of the valuation-roll of such estate or tenure as provided in section 35, cause to be published a notice in the form in Schedule (D) contained, to which notice shall be annexed such extracts from the valuation-roll of such estate or tenure as relate to such lands.

Such publication may be lawfully made by affixing one copy of such notice and extracts at some conspicuous place in every village within which any such lands are situate,

by depositing another copy of the same at any police-station, registration office, or other Government office in the neighbourhood for the inspection of all concerned,

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout every such village, and shall be to the effect that such extracts have been so affixed and deposited, and that the owners and holders of such lands are required to inform themselves, by inspection of such extracts, of the valuation put upon their lands, and to pay yearly to the holder of the estate or tenure in the return of which such lands are included the cesses which shall be payable in respect of such lands under the provisions of this Act.

53. Within a reasonable time not exceeding thirty days after the issue of any process for the recovery of any sum due from him as cess under this Chapter, the owner, holder, or occupier of any such land may make before the Collector an objection to the valuation of his land as entered in the valuation-roll so published, and on such objection being made, the Collector shall, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of the land in the possession of such owner, holder, or occupier, and may alter such roll accordingly, and shall give notice of any such alteration to the holder of the estate or tenure to which such roll relates;

Provided that nothing in this section shall be taken to authorise the Collector to alter any return so as to show any area of land as held rent-free which the maker of such return can show to be accounted for by him in the return as rent-paying land.

54. In the following cases, that is to say—

(1) whenever a new valuation or revaluation takes effect in any district or part of a district;

(2) whenever the rate fixed for the levy of the road cess or of the public works cess in any year is changed from the rate at which such cess was levied in the preceding year; and

(3) whenever the dates fixed by the Lieutenant-Governor under section 57 for payment of instalments of the cesses by holders of rent-free land are changed,

the holder of every estate or tenure to whom any cesses are payable in respect of lands held free of rent shall cause a notice to be published in every village in which any such lands are situate, informing all concerned of the rate which has been fixed for the levy of such cesses respectively; and requiring every owner and holder of any such land of which the cesses are payable to the person who causes the notice to be published to pay the amount of the cesses specified in such notice as it falls due, until a similar notice of change of the amount shall be given.

Such notice shall contain the following information in respect of each tenure and holding of rent-free land which is entered separately in the Collector's valuation-roll:—

- (1) a specification of the land in respect of which the cesses are payable;
- (2) the name of the owner, holder, or occupier of such lands, if known;
- (3) the annual value of such land as entered in the Collector's valuation-roll;

- (4) the rate on each rupee of the annual value which has been fixed under the Act for the levy of the road cess and public works cess respectively for the year;
- (5) the amount of the cesses payable in respect of each tenure or holding, calculated at such rates; and
- (6) the dates fixed by the Lieutenant-Governor under section 57 for the payment of each instalment together with the amount of each instalment.

55. Publication of the notice abovementioned may be lawfully made by

Mode of publication. affixing one copy of the same at some conspicuous place in every village in which any such land is situate;

by depositing another copy thereof to be available for general inspection at any māl cutcherry of the estate or tenure in which such land is included,

or at any other convenient place in the neighbourhood;

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout such village, and shall be to the effect that such notice has been so affixed and so deposited, that it is open to inspection at the māl cutcherry or other convenient place as abovementioned, and that every owner and holder of rent-free land is required to inform himself of the contents of such notice and to pay the amount of the cesses due by him accordingly.

56. After publication of the extracts from the roll as provided in section 52, and in cases in which publication of the notice mentioned in section 54 is required, after publication of such notice, and not otherwise, every owner and holder of any rent-free land included in such extracts and every person in receipt of the rents and profits or in possession and enjoyment of such land shall be bound to pay year by year to the holder of the estate or tenure in the return of which such land has been included the amount of the road cess and public works cess which may thereafter become due to such holder, calculated on the annual value of such land as entered in such extracts, or on any other annual value which may have been determined by the Collector under section 53, at the full rate or rates which may have been fixed under this Act for the levy of such cesses respectively in the district generally for the year.

57. The payment of the cesses for each year by the holder of any land which is held rent-free shall be made by two equal instalments, or in one payment, upon such days or day as shall be for that purpose fixed by the Lieutenant-Governor.

58. When an instalment of the cesses due on any rent-free land is not paid to the holder of the estate or tenure to whom it is due within one month of the date on which such instalment is payable, such holder shall be entitled to recover a sum equal to double the amount of such instalment due to him under sections 56 and 57, with interest on such sum calculated at the rate of twelve and a half per centum per annum from the date on which such instalment was payable, and with all costs of suit;

Provided that such holder shall have paid to the Collector all sums due to such Collector up to date in respect of road cess and public works cess, and not otherwise.

59. If the holder of any estate or tenure shall have omitted to enter in his return (whether such return was made under Bengal Act X of 1871, or under this Act), any rent-free land which he was bound to enter in such return, such holder may at any time after the passing of this Act give in to the Collector a Supplementary Return showing the necessary particulars in respect of the land so omitted in the form given in Part IV of Schedule A, and shall thereupon pay to the Collector the amount of the cesses which would have been payable by him to such Collector in respect of such land for the three years next preceding, or for any shorter period which may have elapsed since the estate or tenure was last valued.

60. Such Supplementary Return shall to all intents and purposes have the same effect as a return duly made under the provisions of section 51; and sections 51 to 56 (both inclusive) shall be applicable to and in respect of any rent-free land included in such supplementary return.

61. The provisions of sections 57 and 58 shall be applicable to every amount which, as provided in section 56, may become payable by the owner and holder of any such rent-free land to the holder of any such estate or tenure after the fulfilment of the requirements in sections 52, 53, and 54 contained.

62. The provisions of section 54 shall not be applicable to any such amount which may have become so payable under the provisions of Bengal Act X of 1871 or of this Act before the fulfilment of the requirements of the sections 52, 53, and 54; but when any instalment of cess which may have become payable before the fulfilment of such requirements has not been paid to the holder of such estate or tenure on the date on which such instalment was payable, the holder of such estate or tenure may recover the amount of such instalment, together with interest at the rate of twelve and a half per centum per annum on such amount, and with all costs of suit;

Provided that no holder of an estate or tenure shall recover any amount under the provisions of this section, unless he has paid to the Collector all sums which became payable by him to such Collector on account of road cess and public works cess, at any date within the year in which the amount sought to be recovered became payable to such holder of an estate or tenure.

63. As soon as the said requirements shall have been fulfilled, in respect of any such land which is included in any such supplementary return, every owner and holder of such land and every person in receipt of the rents and profits, or in possession and enjoyment of such land, shall be bound to pay the amount of the road cess and public works cess which may thereafter

Holders of estates, &c., may send in supplementary returns in respect of rent-free lands.

Effect of supplementary returns

Sections applicable to amounts payable by owner, &c., of rent-free land.

Section 54 not applicable to such amounts until sections 52, 53 and 54 are complied with.

Owner of rent-free land bound to pay cess at full rate.

Instalments to be fixed by Lieutenant-Governor.

Owner of rent-free land liable to pay cess in future

become due on such land to the holder of the estate or tenure, in the supplementary return of which such land has been included. Sections 56 and 57 and 58 shall be applicable to the cesses so payable.

64. (1)—Every holder of an estate or tenure who has included any rent-free lands in any return made to the Collector in respect of his estate or tenure under the provisions of the Bengal Act X of 1871, and has paid to the Collector any cess payable under the said Act, or under the Bengal Act, 11 of 1877, in respect of the said rent-free lands, may at any time after the commencement of this Act give in to such Collector an additional return in the form given in Part IV of Schedule (A).

(2)—Such additional return shall be deemed to be a supplementary return within the meaning of section 59, and from the date of the inclusion of any such lands in such additional return the same consequences shall ensue, and the same rights and obligations accrue to the Collector and to the holder of such estate or tenure, and the same liabilities shall attach to the owner, holder and occupier of such lands as would have attached to them respectively if such lands had been included in a supplementary return given in under section 59.

65. Whenever any occupier of land which is held rent-free by the owner thereof shall have paid any sum as cess due in respect of such land to any holder of an estate or tenure to whom such cess is payable, such occupier shall be entitled to deduct the sum so paid by him from the rent next thereafter payable by him to the owner of such land, until such sum is fully adjusted.

66. Notwithstanding anything in this Chapter contained, the Collector may at any time cause a notice as mentioned in section 16 to be served on the holder of any rent-free land which he shall consider not to have been entered in the return of any estate or tenure in which such land ought to have been included under the provisions of section 51. Such notice shall require the holder of such land to lodge at the office of the said Collector a return in the form in Schedule (A) contained in respect of such land;

and on service of such notice the provisions of this Chapter shall no longer apply to such lands; but the same consequences shall ensue, and the same liabilities shall attach to the holder of such land as would have ensued and would have attached if such lands had constituted a revenue-free estate.

If the Collector has reason to believe that any land in respect of which he determines to serve such notice has been included in the return of any estate or tenure, he shall give notice of his intention to the holder of such estate or tenure, and shall alter such return as may be requisite, and shall correct the valuation and assessment of such estate or tenure as may be required.

67. If within one year of the commencement of this Act no notice has been served as mentioned in section 66 on the

holder of any rent-free land requiring him to lodge a return in the office of the Collector, and if such land has not been included in any extracts from the returns of estates and tenures published by the Collector under section 52 or other similar section, the holder of such rent-free land shall be bound within one month of the expiration of such year to give information of such omission to the Collector, together with a description of the said land, a specification of the village or villages within which it is situate, the area in each village, and the amount of rent payable to him thereupon;

Provided that no holder of rent-free land who at any time after the expiration of the time prescribed shall of his own motion and otherwise than after the issue of any notice by the Collector in respect of his lands give such information to the Collector shall be liable to prosecution for omitting to give such information within the prescribed time.

68. On receipt of such information whether within the time prescribed or after the expiration thereof, the Collector may, by an order in writing, require such owner or holder to make a return of his land in the form in Schedule (A) contained, or, if the gross rental of such land does not exceed one hundred rupees, may order that such land shall be summarily valued under section 27 or section 28, and may proceed to make such valuation.

69. Every order made by a Collector under the last preceding section shall have the same effect and be followed by the same consequences as the issue of a notice by the Collector under section 66.

70. As soon as any rent-free land which had not previously been included in the valuation of any estate or tenure, has been valued by the Collector after the issue of a notice as provided in section 66, or after an order made under section 68, the holder of such land shall become liable to pay to the Collector the road cess and the public works cess due on such land, in accordance with such valuation, for the three years last preceding such valuation, at the full rates at which such cesses were respectively levied for each such year in the district generally, together with interest calculated at twelve and a half per centum per annum on each instalment from the date on which such instalment would have been payable if such valuation had been in force.

71. No owner or holder of rent-free land on whom a notice has been served by the Collector under section 66, or in respect of whose land an order has been made by the Collector under section 68, shall be liable to have the land to which such notice or order refers included in any return of an estate or tenure or to pay any amount as road cess or public works cess otherwise than to the Collector or to some person appointed by him in that behalf, unless, on a revaluation of any estate or tenure being made, the Collector shall by an order in writing direct that for the future such land shall be included within such estate or tenure for the purposes of this Act;

and upon such order being made the provisions of this Chapter, in so far as they are applicable, shall apply to the assessment and payment of road cess and public works cess in respect of such land.

CHAPTER V.—Valuation, assessment, and levy of cesses on mines, railways, and other immovable property.

72. On the commencement of this Act in any district, and thereafter before the close of each year, the Collector of the district shall cause a notice to be served upon the owner, chief agent, manager or occupier of every mine, quarry, tramway railway and other immovable property not included within the provisions of Chapter II, and not being one of the tramways or railways mentioned in section 8; such notice shall be in the form in Schedule (E) contained, and shall require such owner, chief agent, manager or occupier to lodge in the office of such Collector within two months a return of the annual net profits of such property, calculated on the average of the annual net profits thereof for the last three years for which accounts have been made up.

Such Collector may in his discretion extend the time allowed for lodging such return.

73. Whenever any property assessable under this Chapter lies in two or more districts, the notice to furnish a return under section 72 shall be served on the owner, chief agent, manager or occupier of such property by or through the Collector of the district in which such owner, chief agent, manager or occupier may reside or have his chief place of business, and one return for the whole of such property shall suffice.

74. Whenever any property assessable under this Chapter lies partly within and partly outside the territories administered by the Lieutenant-Governor of Bengal, the return furnished as required by section 72 shall state the total annual net profits calculated as aforesaid accruing from such property, and also the proportion of such profits which may reasonably be calculated to accrue in the territories administered by the Lieutenant-Governor of Bengal.

75. If such return be not furnished within the period of two months from the date on which such notice was served, or within any extended time allowed by the Collector of the District, or if such Collector shall deem that any return made in pursuance of such notice is untrue or incorrect, such Collector shall proceed to ascertain and determine by such ways or means as to him shall seem expedient the annual net profits of such property calculated as aforesaid.

76. If such Collector be unable to ascertain the annual net profits of any property assessable under this Chapter, he may, by such ways or means as to him shall seem expedient, ascertain and determine the value of such property, and shall thereupon determine six per centum on such value to be the annual net profits thereon.

77. The expenses incurred in making any valuation under section 75 or section 76 may be recovered together with all

costs of the recovery thereof as provided in section 98 from the person who was bound to make such return or who made the incorrect return.

78. So soon as such Collector shall have ascertained and determined the annual net profits as aforesaid of any such property, he shall cause to be served upon the owner, chief agent, manager or occupier of such property a notice informing him of the amount of the annual net profits so ascertained and determined by him.

79. New valuations under this Chapter shall be made by the Collector of the district every year, and such Collector may for that purpose cause such notices to be issued and served, and such returns to be made, and shall have such powers and authorities as are in this Part mentioned and conferred;

Provided that whenever any return made under section 72 shall be accepted by the Collector for any year, the owner, chief agent, manager or occupier of such property may, if he see fit, declare in writing at the time of such acceptance that the annual net profits set forth in such return may, for the purposes of this Act, be deemed to be the annual net profits for each of the five years then next ensuing;

And if the Collector of the district shall agree to accept such declaration, no new valuation shall be made of such property until the said five years shall have expired.

80. When the rate of road cess and public works cess to be levied in the district upon property assessable under this Chapter shall have been determined for any year as in this Act provided, the Collector of the district shall cause to be served on the owner, chief agent, manager or occupier of every such property a notice showing the amount of road cess and public works cess respectively payable in respect of such property, and specifying the date from which such cesses shall take effect. And such amount shall be payable by such owner, chief agent, manager or occupier to such Collector in two equal instalments—the first on the expiry of six months, the second on the expiry of nine months, after the date fixed as hereinbefore provided for the commencement of the year.

81. In any case in which the occupier of such property is a different person from the owner, and has paid in excess of half of the sum due as road cess and public works cess on account of any instalment, such occupier shall be entitled to deduct the amount of such excess from the next and subsequent instalments of rent payable in respect of such property; and every owner who has paid in excess of half of such sum due shall be entitled to recover the amount of such excess from the occupier, provided that in no case shall an occupier deduct from his annual rent more than half of the rate of the road cess and public works cess on every rupee thereof.

82. The total of the cesses payable in respect of property assessable under this Chapter, owned or occupied by the same person in two or more districts, shall be payable to the

Collector of the district where the owner, chief agent, manager or occupier may reside or have his chief place of business, and shall be by him transmitted to the Collectors of other districts in the proportion in which the Committees of such district shall be severally entitled thereto, as provided in the section next following.

83. Whenever any property assessable under this Chapter lies in two or more districts the Lieutenant-Governor shall from time to time determine out of the total annual net profits stated in the return, or in the valuation of such profits accruing in the territories subject to him, and ascertained in any manner as aforesaid, the proportions in which such property shall be assessed in each of the said districts respectively, and the proportion of the road cess due thereon which shall be assigned to the Committee of each district concerned.

84. Every notice under this Chapter may be served—

Service of notices under this Chapter.

- (a) by leaving it at the registered office (if any) of such owner, chief agent, manager or occupier aforesaid; or
- (b) by sending it by post in a letter addressed to such owner, chief agent, manager or occupier at his office, or, if he have more offices than one, at his principal office; or
- (c) by giving it to such owner, chief agent, manager or occupier.

CHAPTER VI.—Special provisions for Orissa and Midnapore.

85. In any district of the province of Orissa and in the district of Midnapore, the Collector may at any time, with the sanction of the Commissioner, order that any revenue-free estate not exceeding 500 standard bighas in extent, of which the valuation shall have been completed, shall, for the purpose of payment and levy of the cesses due in respect thereof, be annexed to any other estate within the ambit of which it is situate or which it adjoins.

86. Notice of such order shall be given by the Collector to the holder of the estate to which such revenue-free estate is ordered to be so annexed, and to such notice shall be appended a copy of the valuation-roll of the said revenue-free estate, and thereupon such holder shall be liable to pay annually to the Collector on account of such revenue-free estate, road cess and public works cess at one-half of the rates which may be fixed under this Act for the levy of the said cesses respectively in the district generally for each year.

87. Notice of such order shall also be given by the Collector to the holder of the said revenue-free estate, and such notice shall require him to pay annually, and he shall thereupon be bound to pay to the holder of such other estate, road cess and public works cess at the full rates which may be fixed under this Act for the levy of the said cesses respectively in the district generally for each year.

88. Such cesses shall be so payable by the holder of the said revenue-free estates in two equal instalments on such dates as may be fixed by the Lieutenant-Governor under section 42 for the payment of cess by the holders of revenue-free estates, or in such other instalments and on such other dates as the Lieutenant-Governor may direct, or, if the Lieutenant-Governor shall so order, the whole amount so payable on account of such cesses for each year shall be payable in a single sum on any such date as the Lieutenant-Governor may appoint.

In default of payment as hereby required, the provisions of section 47 shall be applicable.

89. Whenever the service of a notice on the holder of a revenue-free estate is required by the provisions of section 40, the Collector shall cause such notice to be served, notwithstanding that the revenue-free estate may have been annexed to another estate as hereinbefore provided;

and the Collector shall further cause a notice containing the same particulars to be served in respect of such revenue-free estate on the holder of the other estate to which it is under the provisions of section 85 annexed.

90. The Collector may at any time, with the sanction of the Commissioner, revoke any order passed under section 85, and shall give notice of such revocation both to the holder of the revenue-free estate affected and to the holder of the other estate to which such revenue-free estate was annexed.

CHAPTER VII.—Miscellaneous.

91. The Collector, with the sanction of the Board of Revenue, may appoint such establishments as may be required for making valuations and revaluations under this Act, for making collections, recovering arrears, keeping accounts connected therewith, and generally for all purposes connected with such valuations, revaluations, collections, and recoveries, and other purposes of this Act, and may incur such other expenses as are requisite for such purposes;

and the payment of such establishments and other charges on bills signed by the Collector shall be the first charge on the District Road Fund.

92. For the purpose of making any valuation of lands directed by this Part, the Collector shall exercise the powers vested in Collectors by clause I of section 23, and clause I of section 24 of Regulation VII of 1822, except so far as the said clauses authorize any enquiry into rights or interests attaching to such lands.

93. Every valuation under this Part shall be open to revision by the Commissioner or Board of Revenue, and not otherwise.

94. Any person who is bound to make any return under this Part shall be deemed to be

legally bound to give notice and to furnish information to a public servant in respect of the same. If the Collector shall see ground for believing that any return made is false, he may prosecute the maker accordingly. And if the person so prosecuted is convicted, the Collector may proceed to make a valuation of the lands mentioned in such return by such ways and means as to him shall seem expedient.

95. Every return filed by or on behalf of any person in pursuance of the provisions of this Part shall bear the signature and address of such person, or his authorized agent, and shall be admissible in evidence against such person, but shall not be admissible in his favour.

96. Every notice under this Part shall be served, except as otherwise expressly provided, may be served—

(1) by delivering the same to the person to whom it is directed, or on failure of such service, by posting the same on some conspicuous part of the house in which the said person resides, or by delivering the said notice to any agent authorized to appear generally for the person to whom such notice is directed; or

(2) by sending a registered letter containing such notice directed to the said person at his usual place of abode, or to the place where he may be known to reside; or

(3) by posting a copy of the notice at the māl cutcherry of the estate or tenure to which the notice relates, or if no such māl cutcherry be found, on some conspicuous place on such estate or tenure; and, in the case of estates paying their annual revenue by four instalments, by delivering another copy thereof to the agent who shall have paid an instalment of revenue next after the preparation of such notice. In all cases where two or more persons are holders of an estate or tenure, service of notice under this clause shall be deemed to be good and sufficient service on each and all of such persons.

97. The costs of service of every notice and process by this Act required to be served shall in the first instance be defrayed from the District Road Fund, and subject to such rules as may be made by the Board of Revenue under section 106, shall be recoverable either from the person to whom such notice or process is addressed, or from the person owing to whose default such notice or process is issued, as the Collector may think fit; and every such amount shall be deemed to be due to the Collector, but when levied by the Collector shall be credited to the District Road Fund;

Provided that no costs or other expenses whatever shall be recovered from any person in respect of the publication or issue of any proclamation or notice calling for any return, or giving intimation of any amount payable by any person as cess under this Act other than notices of demand to pay any amount of cess which has become due.

98. Every amount due, or which may become due, to any Collector under the provisions of this Act in respect of any arrears of cess, of any expenses incurred, of any fee or costs

payable, of any notices served, of any fines imposed or on any other account may be realized by such Collector by any process provided by any law for the time being in force for the realization of Public Demands; and shall be deemed to be a Public Demand under such law;

Provided that the District Road Committee shall indemnify the Collector of the district for all expenses incurred, and for all costs and damages for which such Collector may become liable (whether in connection with suits before the civil courts or otherwise) in respect of any proceedings for the recovery of any such dues as aforesaid.

99. Instead of proceeding as provided by the last preceding section for the recovery of any sum due under this Act, or if after so proceeding the Collector shall have failed to find property belonging to the person from whom any such sum is due, by the sale of which such sum may be fully recovered, the Collector may, if he see fit, after recording his opinion to that effect, cause a notification in form in Schedule (F) contained to be issued for the estate or tenure in respect of which any such amount is due. Such notification shall be published by beat of drum in every village containing any land to which such notification relates, and a copy thereof shall be posted in a conspicuous place in every such village and at the māl cutcherry of the estate or tenure to which such notification relates, if such cutcherry be found.

Every payment of rent, save and except to the Collector or some person by him thereunto appointed, made after such publication until further order from the Collector, shall be null and void;

and the Collector may recover by any process of law for the time being in force, by which he might recover rent due to the Government from a tenant in an estate which is managed directly by the Collector, the rent then or thereafter to become due from any occupier, tenure-holder, under-tenant or ryot on the estate or tenure in respect of which the notification has been issued, until the amount due to the Collector together with all costs, shall be satisfied, whereupon the said notification shall be revoked.

The receipt of the Collector in respect of all sums paid to him as rent or so recovered shall be, to the extent of such sums, a valid discharge in respect of rent due by the occupier, tenure-holder, under-tenant or ryot, to whom such receipt is given.

In case the Collector shall see fit so to proceed, the claim for arrears of road cess and public works cess due from any estate or tenure in respect of which a notification has been issued as above provided, shall have priority over any other demand or claim or lien existing thereupon other than the demand of Government revenue.

100. The Lieutenant-Governor may at any time invest any person with the powers of a Collector under this Part to be exercised by such person under the control of supervision of the Collector, or independently of such control and supervision, as the Lieutenant-Governor shall direct.

101. The Collector may, with the sanction of the Commissioner, delegate all or any of his powers and functions under this Part to be exercised, under the control and supervision of the Collector, by any Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer of like rank;

Provided that every order passed by such Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer, shall be appealable to the Collector within fifteen days of such order being passed.

102. Every person who shall deem himself to be aggrieved by any valuation made by a Collector under the provisions of sections 75 or 76 may, within one month after the issue of the notice mentioned in section 78,

and every person who shall deem himself to be aggrieved by any valuation made by the Collector under the provisions of any other section of this Part may, within one month after the posting up of a copy of the valuation-roll as mentioned in section 85,

prefer his objections to the Collector, and if such objections, or any of them, are disallowed, may, within one month of such disallowance, appeal to the Commissioner against such valuation, and the decision of the Commissioner shall be final.

103. Every order for the levy of a fine or of expenses passed by a Collector under this Act shall be appealable to the Commissioner within one month from the service of the first process for the levy of such fine or expenses. Except as otherwise provided in section 18, pending such appeal, and until the order of the Commissioner which shall be final, all process for such levy shall be discontinued.

104. Every order passed by the Collector under sections 19, 20, 26, 50, 51, 53, 85, 98, or 99, shall be appealable to the Commissioner within one month from the date of such order.

105. Notwithstanding anything hereinbefore contained, all proceedings of the Collector or of any officer of a lower grade under this Part shall be subject to the general control and supervision of the Commissioner and of the Board of Revenue, and all such proceedings of the Commissioner shall be subject to the general control and supervision of the Board of Revenue.

106. The Board of Revenue may from time to time make, and, when made, from time to time alter, add to, or cancel, any rules—

(a) prescribing forms for the notices, returns and valuation-rolls required by this Part to be issued or made;

(b) prescribing the amounts which shall be levied in respect of the issue of each notice and process under this Part, and regulating the recovery thereof under section 97;

(c) prescribing the amount of copying fee to be levied in respect of supplying extracts and copies of returns and valuation rolls as provided in section 34;

(d) apportioning the amount of the cesses for the payment of which the respective holders of the several shares of an estate in respect of which separate accounts are kept shall be primarily liable under section 41;

(e) regulating the opening, keeping, and closing of separate accounts in respect of amounts of cess payable by recorded shareholders in revenue-free estates as provided in section 46.

(f) regulating the proceedings of Collectors under Chapter V;

and otherwise providing for the proper execution of this Act in respect of valuations, of the assessment, and of the levy of the cesses and other sums due under the same.

107. Nothing in this Part contained, and nothing done in accordance with this Act, shall be deemed to affect the rights of any person in respect of any immovable property or of any interest therein except as otherwise expressly provided in this Act.

PART III.

CONSTITUTION AND ADMINISTRATION OF THE DISTRICT ROAD FUND.

CHAPTER VIII.—*Constitution and Application of the District Road Fund.*

108. The District Road Fund of every district under this Act shall consist of the amount produced by the road cess,

of all sums levied or recovered as fines, penalties or otherwise in respect of the cesses under this Act,

of all sums assigned by the Government thereto, whether as a contribution from the proceeds of the public works cess towards the expenses of assessing and collecting such cess jointly with the road cess or otherwise, and

of all sums whatsoever which may be at the disposal of the District Road Committee as hereinafter appointed.

109. The District Road Fund of every district shall be applicable to the following objects and in the following order:—

Firstly.—To the payment of the cost of establishments entertained and expenses incurred by the Collector as mentioned in section 91;

to the indemnification of the Collector with the sanction of the Commissioner, for any other costs or damages which he may have incurred, or for which he may have become liable, in the course of the proceedings for the assessment and collection of the cesses under this Act;

and to the payment of such sums as may be determined by the Lieutenant-Governor for the purposes mentioned in section 181, subject to the limit imposed in that section;

Secondly.—To the payment of establishments entertained and expenses incurred by the District Road Committee, for the purposes of this Act, and of any leave allowance, gratuities, or pensions which may be payable under this Act;

Thirdly.—To the payment of any sums which the Committee may under this Act from time to time have undertaken to pay as interest on capital expended on any works which may directly improve the means of communication

within the district or between the district and adjacent districts:

Fourthly.—To the repair and maintenance of roads, bridges, water-channels and other means and appliances for facilitating communications which have been taken charge of by the Committee under this Act, or towards which they may have agreed to contribute:

Fifthly.—To the construction of new roads, bridges, water-channels and other means of communication;

to the construction, provision, repair and maintenance of any means and appliances for facilitating communication within the district or between the district and adjacent districts which the Committee may determine to construct or to take charge of, or towards which they may determine to contribute;

to the planting of trees by the roadside; and to the construction and maintenance of any means and appliances for improving the supply of drinking-water, or for providing or improving drainage; and

Sixthly.—To investment in any local debenture loans issued by the Government of India or the Lieutenant-Governor for the construction of productive works, which may directly improve the means of communication within the district, or between the district and adjacent districts;

Provided—

(1)—that no sum shall be expended from the District Road Fund in the construction of any

Provision.

channel for the purposes of irrigation, or for the purposes of drainage connected with any irrigation works in charge of public officers, or for the improvement or maintenance of any water-channel on which tolls are levied, when the proceeds of such tolls are not paid into the District Road Fund;

(2)—that no part of the District Road Fund of any district shall be applied to the construction or maintenance of any road within any first or second class municipality under the Bengal Municipal Act, 1876, unless such road shall have been expressly excluded from the operation of the said Act under section 32 thereof; and

(3)—that no part of the District Road Fund of any district shall be expended on any work or for any purpose without the limits of such district, unless the special sanction of the Lieutenant-Governor to such expenditure shall have been obtained, as being for the benefit of the district charged.

110. With the sanction of the Lieutenant-Governor, the Committee may from time to time undertake to guarantee the annual payment from the District Road Fund of such sums as they shall think fit, as interest on capital expended on any works which may directly improve the means of communication within the district, or between the district and other districts.

111. Whenever any works to which any portion of the Road Fund of any district is applicable under the last preceding section extend over more than one district, the Lieutenant-Governor may decide the proportions in which the Road Fund of each district concerned shall contribute towards the cost or interest upon the cost of such works.

Lieutenant-Governor may apportion costs of works extending over more than one district.

CHAPTER IX.—The District Road Committee.

112. For the administration of the District Road Fund, and for the construction, repair and maintenance of district roads, bridges, water-channels and other works as aforesaid under this Act, the Lieutenant-Governor shall from time to time appoint, or cause to be elected, under such rules in regard to qualification, election, and discharge, as may by him be prescribed, any number of the payers of road cess of such district, their managers or agents to be members of a District Road Committee.

113. Every member of the Committee may hold office for five years from the date of his appointment or election, and the Lieutenant-Governor may at any time before the expiration of such term of five years accept the resignation of such member.

114. The Lieutenant-Governor may remove any member appointed or elected under this Act, if such member shall have been guilty of misconduct in the discharge of his duties, or of any disgraceful conduct.

115. Any member who, without having obtained permission from the Committee, shall have omitted to attend six consecutive meetings of the Committee,

and any member who shall have been sentenced to imprisonment,

shall cease to be a member of the Committee.

116. In addition to the members appointed or elected as aforesaid, the Lieutenant-Governor may appoint any officer of Government to be a member of the Committee, and may direct, by a writing signed by him, that all persons holding the offices in such writing specified shall be *ex-officio* members of the Committee for any district in which they exercise the said offices, and in which this Act shall have come into force;

Provided that the number of members of the Committee holding salaried offices under the Government shall not be more than one-third of the total number of the Committee.

117. No act or proceedings of the Committee shall be invalidated by reason that at the time of doing such act or taking such proceedings the number of members of the Committee as then existing, who were holding salaried offices under the Government, was greater than the proportion mentioned in the last preceding section; and no act or proceedings of any meeting shall be invalidated by reason of the proportion of members holding such salaried offices as aforesaid present at the same being greater than as provided by the said section.

Members holding salaried offices under Government not to exceed one-third.

Proceedings not to be invalidated by reason of excessive proportion of officials.

Their mode of transacting business.

118. The Collector of the district shall be the Chairman of the Committee, and the Vice-Chairman shall be appointed as provided in section 129.

Chairman and Vice-Chairman of Committee.

119. The Committee shall have an office within the district in and for which they shall have been appointed, and shall meet for the transaction of business at least once in every quarter of a year.

120. There shall be two kinds of meetings for the transaction of business—namely, special meetings and ordinary meetings.

121. Meetings of the following description shall be special meetings:—

- (1) Any meeting convened by the Chairman under section 123;
- (2) For the election of a Vice-Chairman under section 129;
- (3) For determining the salary of the Engineer under section 131;
- (4) For the election of an Engineer under section 132;
- (5) For determining the details of establishment, and the salaries to be attached to each office under section 133;
- (6) For making rules for leave of absence under section 134, and for pensions and gratuities under section 138;
- (7) For considering and passing the general statement under section 141 or any revised or supplemental statement under section 143;
- (8) For preparing and framing an estimate of income and expenditure, and for determining the rate of road cess for the coming year under sections 146 and 148;
- (9) For amending any such estimate under section 157;
- (10) For receiving and considering the annual report and accounts under section 179.

All other meetings shall be ordinary meetings.

122. The Chairman, or, in case of his absence at the time appointed for the meeting, the Vice-Chairman, shall preside at every meeting of the Committee. In the absence of both the Chairman or Vice-Chairman the members present may choose one of their number to be President of such meeting.

123. The Chairman, or, in case of his absence, the Vice-Chairman, may, whenever he thinks fit, and shall, upon a requisition made in writing and signed by not less than one-third of the members, convene a meeting.

124. At least ten days' notice shall be given of every meeting. Every notice shall state the business to be transacted at the meeting proposed to be called; and no business other than that so stated shall be transacted at such meeting, except with the permission of the meeting.

125. (1)—No business shall be transacted at any special meeting unless at least one-fourth of the total number of members forming the Committee at the time of the meeting are present at the commencement and close of such business; and no business shall be transacted at an ordinary meeting unless at least three members are so present.

(2)—The Committee may delegate any of their powers to Sub-Committees consisting of such member or members of their body as they think fit. Any Sub-Committee so formed shall, in the exercise of the powers delegated, conform to any regulations that may be imposed on them by the Committee.

(3)—The Committee may hold meetings and adjourn as they think proper. Questions at any meeting shall be determined by a majority of votes of the members present, and in case of an equal division of votes, the President shall have a second or casting vote.

126. If at the time appointed for a special meeting, or within one hour thereafter, a quorum is not present, the meeting shall stand adjourned till some future day to be appointed by the Chairman or Vice-Chairman of the Committee, and ten days' notice of such adjourned meeting shall be given. The members present at such adjourned meeting shall form a quorum, whatever their number may be.

127. The minutes of the proceedings of every meeting shall be recorded in a book to be kept for that purpose in the office of the Committee, and any person resident in, or owning or holding land in, the district, may at all reasonable times inspect and examine such book without payment of any fee, and may obtain a certified copy of any extract therefrom on payment of such fees as the Lieutenant-Governor may direct.

At the request of any member of the Committee who is not acquainted with the English language, the Chairman shall cause to be delivered to such member an abstract of the minutes of any meeting in the vernacular of the district.

128. All correspondence between the Committee and the Lieutenant-Governor shall pass through the office of the Commissioner, who in all things under this Part shall be subject to the control and supervision of the Lieutenant-Governor.

The Committee shall furnish the Lieutenant-Governor and the Commissioner respectively with any information for which they may call connected with the duties imposed upon them by this Act.

Their Vice-Chairman, Engineer, and Establishment.

129. The first meeting of the Committee shall be convened by the Chairman at such time as he shall think fit, and shall proceed to nominate one of the members of the Committee to be Vice-Chairman of the Committee, and shall submit to the Lieutenant-Governor the name of the person so nominated; whereupon the Lieutenant-Governor may, if he think fit, appoint such person to be Vice-Chairman of the Committee, or may require the Committee to nominate and to submit to him the name of some other person, and whenever the office of Vice-Chairman shall be vacant, a Vice-Chairman shall be nominated and appointed in the manner above mentioned;

Provided that whenever the office of Vice-Chairman may be vacant, the Chairman may, with the approval of the Commissioner, appoint any member of the Committee to be Vice-Chairman thereof *ad interim* until the vacancy shall have been filled up by appointment as above provided.

The Vice-Chairman may hold office for a period not exceeding two years, and at the expiration of that time may be re-nominated by the Committee and re-appointed to the office by the Lieutenant-Governor.

130. The Lieutenant-Governor may, if he thinks fit, upon the recommendation of two-thirds of the members voting at any special meeting, remove the Vice-Chairman, and any member entitled to vote may give a proxy in writing to any other member for the above purpose.

Such proxy shall be produced at the time of voting, and shall entitle the member to whom it is given to vote as authorized by the tenor of such proxy.

131. The Committee at a special meeting shall determine the salary which they are prepared to give to the District Engineer, and shall report the same to the Lieutenant-Governor, who may approve of such salary, or require the Committee to increase or to reduce the same. In determining such salary regard shall be had in each district to the character of the works and the nature of the duties required therein. The salary so determined and approved may from time to time be altered by the Committee with the approval of the Lieutenant-Governor.

132. (1)—Whenever the office of District Engineer shall be vacant, the Committee shall represent the occurrence of such vacancy to the Lieutenant-Governor, who shall thereupon cause a list of qualified officers, not being less than three in number, to be laid before the Committee, and the Committee shall proceed to elect a District Engineer from the persons named in such list.

(2)—All appointments of District Engineers existing at the time of the commencement of this Act shall hold good for a period not exceeding two years from such commencement, and on the expiration of such time every office of District Engineer to which the last appointment shall have been made before the commencement of this Act shall be deemed to be vacant, and a District Engineer shall be appointed in manner above prescribed;

Provided that if the Lieutenant-Governor and the Committee are satisfied that no change is required, any person holding the appointment of District Engineer at the time of the commencement of this Act may, with the sanction of the Lieutenant-Governor, be re-appointed by the Committee to be District Engineer.

(3)—The District Engineer may be suspended, removed or dismissed, from his office by the Lieutenant-Governor.

133. The Committee, subject to the limit of cost imposed by section 135, may, with the sanction of the Commissioner, determine, and from time to time

alter, the details of the establishment of officers (other than the District Engineer), clerks, and servants to be employed by them or by any Branch Committee, as hereinafter appointed, and the salary to be paid to each such officer, clerk, or servant; provided that no salary exceeding Rs. 200 a month shall be attached to any office without the express sanction of the Lieutenant-Governor.

Appointments to officers on the establishment so determined shall be made as follows:—

to every office of which the salary does not exceed Rs. 50 per mensem, by the Chairman of the Committee or of the Branch Committee, as the case may be;

to every office of which the salary exceeds such amount, by the Committee or the Branch Committee, as the case may be, with the approval of the Commissioner.

Any such officer, clerk, or servant as aforesaid may be suspended or dismissed by the authority appointing him, subject to an appeal to the Commissioner, whose decision shall be final.

134. The Committee shall make such rules as to leave of absence and absentee allowances as they think fit for their own officers and servants, as well as for those of any Branch Committee;

Provided that in the case of District Engineers, drawing a salary of Rs. 200 or upwards per mensem, leave of absence on medical certificate may be granted by the Lieutenant-Governor in accordance with the rules contained in Supplement V of the Civil Leave Code, or any other rules for the time being in force for uncovenanted officers of Government, and that no other leave of absence shall be granted to a District Engineer by the Committee without the sanction of the Lieutenant-Governor.

135. The aggregate salaries and absentee allowances of the engineers, officers, clerks and servants aforesaid, entertained by any District Road Committee and by all Branch Committees in any district, together with the expenses of the Collector's establishments under section 91, and the amount which such District Road Committee is required to pay under section 181 shall not for any one year, without the express sanction of the Lieutenant-Governor, exceed one-fourth of the income of the Committee for the said year, exclusive of the balance of the previous year.

136. The Lieutenant-Governor may, on the application of two-thirds of the Committees in any division, appoint a Divisional Superintendent of Works, with the necessary office establishment, for the control and supervision of the executive work establishment in all districts of such division, and may determine the proportion of the cost payable by each district in the division in respect of the same.

137. The Lieutenant-Governor may, on the application of any number of districts, whether forming part of the same division or otherwise, appoint a Superintendent of Works and establishment as aforesaid for such districts, and determine the proportion of the cost payable by each such district in respect of the same.

138. The Committee may, with the approval of the Lieutenant-Governor, make rules for pensions and gratuities to be granted and paid out of the District Road Fund to their officers and servants, and to those of any Branch Committee, and to the members of any establishment appointed by the Collector of the district under section 91, and may from time to time, with such approval, repeal, alter or add to such rules;

Provided that no officer shall be entitled to any pension or gratuity under this Act from the Road Fund of any district in respect of any period during which he was not serving under the Committee of such district, or under the Collector of such district on an establishment entertained under section 91 for the purposes of this Act;

Provided also that no officer lent by Government and contributing from his salary to any pension fund shall be entitled to claim any pension from the District Road Fund.

Their Functions.

139. The Committee may through their Chairman or Vice-Chairman enter into and execute any contract necessary for the purposes of this Act;

Provided that every contract made on behalf of the Committee in respect of any sum exceeding five hundred rupees, or which shall involve a value exceeding five hundred rupees, shall be sanctioned by the Committee and shall be in writing and signed by at least two of the members of the Committee, one of whom shall be the Chairman or Vice-Chairman;

Unless so executed, such contract shall not be binding on the Committee.

140. No member, officer or servant of the Committee shall be in anywise pecuniarily interested in any contract or work made with, or executed for, the Committee; and if any such member, officer or servant be so interested, he shall be incapable of afterwards continuing to be a member of the Committee, or holding or continuing in any office or employment under the Committee, and shall be liable on conviction thereof to a fine of five hundred rupees;

Provided that nothing in this section shall apply to any person by reason only of his being a shareholder in any company incorporated by Act of Parliament or by Royal Charter or otherwise, or registered under any Act for the registration of Joint-Stock Companies, passed by the Parliament of the United Kingdom, or by any Indian Legislature, which may enter into any contract with the Committee, or execute any work for the Committee, if such person shall, at or before the time of any such contract being made or tendered for, declare to the Committee the extent of his interest in such Company, and, if he be an officer or servant of the Committee, obtain the sanction of the Committee to his continuing to be such officer or servant.

141. On the commencement of this Act in any district or part of a district, the Vice-Chairman, within three months after his election, shall cause to be prepared a general statement

of the roads, bridges, water-channels and other means of communication to be brought within the operation of this Act within the three years then next ensuing, and the Committee shall at some meeting to be held within one month after the submission of such statement, or at any adjourned meeting, take such statement into consideration, and may pass such statement, or may make such alteration or addition therein as it shall think fit. Such statement shall be prepared with due advertence to the provisions of section 109.

142. The Committee shall forward the statement which shall be passed as provided in the last preceding section to the Commissioner for transmission to the Lieutenant-Governor.

143. The Vice-Chairman may in any subsequent year cause to be prepared a supplemental statement of the kind mentioned in section 141 or a revised statement, and every such supplemental or revised statement shall be subject to the provisions of the last two preceding sections with respect to the statement therein mentioned.

144. The Lieutenant-Governor may at any time order that any road, bridge, water-channel, or other means of communication as abovementioned be included in, added to, or excluded from, any statement or supplemental or revised statement prepared as mentioned in section 141 or 143.

Estimates; determination of the rate for the year, and publication thereof.

145. The Collector shall, at such date as the Committee shall fix, prepare and deliver to the Committee a statement showing under separate heads the estimated proceeds, for the year then next ensuing, of the road cess at the maximum rate hereinbefore provided, and also of any sum and of any sources of revenue for the said year which the Lieutenant-Governor shall have assigned to the said district, or which may be otherwise at the disposal of the Committee.

146. The Committee shall, at some meeting to be held in such month as the Lieutenant-Governor shall determine, prepare an estimate of the income and expenditure of the Committee for the year then next ensuing.

147. Notwithstanding that any work has been included in such estimate, the Committee shall not begin the execution of any work until detailed specifications and estimates of the same have been passed, or until the execution of the work shall have been otherwise sanctioned by any authority whose sanction to the execution of such work is required under any rules made by the Lieutenant-Governor on that behalf as hereinafter provided.

148. In making the estimate of income as by the last section required, the Committee shall take into consideration any sum and the proceeds of any source of revenue which shall have been placed at their disposal by the Lieutenant-

Pensions, gratuities, &c.

Made of executing contracts.

Penalty on members and officers being pecuniarily interested in contracts.

Exception.

Statement to be forwarded to Commissioner.

Supplemental statement.

Lieutenant-Governor may in his order exclude any work in or from statement.

Collector to submit to Committee annual statement of estimated assets for coming year.

Annual estimate to be prepared.

Works not to be executed until estimates passed or execution sanctioned.

Committee to determine rate of road cess.

Statement of estimated receipts to be prepared.

Governor, or which may otherwise be available to them, and any unexpended balance of the District Road Fund of the previous year which is expected to be available for expenditure in the year of estimate; and shall proceed to determine the rate at which it will be necessary to levy the road cess for the last-mentioned year, so as to provide the further amount estimated to be required for expenditure in the said year.

149. The total amount proposed to be expended in any one year in and by any estimate prepared

Limit of estimate.

as required by section 146, shall not exceed the proceeds estimated to be at the disposal of the Committee for that year from the road cess, if levied within the district at the maximum rate at which such cess is leviable as mentioned in section 6, together with any sum, and the annual proceeds of any source of revenue which shall have been placed by the Lieutenant-Governor at the disposal of the Committee, or which may be otherwise at their disposal, and with the estimated unexpended balance of the District Road Fund of the previous year as above-mentioned.

150. Every such estimate prepared by the Committee under section 146 shall be forwarded through the Collector of the district to the Commissioner, and the Commissioner may approve such estimate and the rate determined by the Committee.

151. If such estimate shall have been approved by any number being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make such alterations as he shall think fit in the details or total of such estimate, or may return such estimate to the Committee with instructions to make any such alterations in such details or total;

Provided that the Commissioner shall not make, and shall not require the Committee to make, otherwise than with their own consent, any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question, the cess being levied at the rate which may have been determined for such year by the Committee under section 148;

On receipt of such instructions the Committee shall proceed to make such alterations, and shall resubmit the estimate to the Commissioner, who shall thereupon approve of the estimate and of the rate determined by the Committee.

152. (1)—If any estimate prepared under section 146 shall have been approved by any number not being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make a communication to the Committee bringing to their notice any alterations which it appears to him to be desirable to make in the details or total of such estimate;

Procedure when estimate has been approved by not less than two-thirds of Committee.

and on receipt of such communication, the Committee shall proceed to reconsider such suggestions, and may either

(a) adopt such suggestions or any of them and revise their estimate accordingly, and, if necessary, the rate determined by them as that at which the cess shall be leviable during the coming year, and submit such revised estimate and rate for the sanction of the Commissioner; or

(b) may adhere to their original estimate, and resubmit it to the Commissioner with their reasons for adhering to the same.

(2)—On receipt of such estimate so resubmitted, the Commissioner may either sanction the estimate and rate as determined by the Committee or may submit such estimate, together with the reasons recorded by the Committee for adhering to the same, to the Lieutenant-Governor.

153. Whenever any such estimate shall be so submitted by the Commissioner, the Lieutenant-Governor may approve of such estimate, or pass such

When estimate is submitted by Commissioner, Lieutenant-Governor may pass orders thereon.

orders as he shall think fit, in respect to the alteration of the details or of the total of such estimate;

Provided that the Lieutenant-Governor shall not make any such alterations or require the Committee to make any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question, the cess being levied at the rate which may have been determined for such year by the Committee under section 148, unless such rate shall in the opinion of the Lieutenant-Governor be insufficient to provide for the proper maintenance of such works as are contained in the statement prepared under section 141 or 143.

If it shall appear to the Lieutenant-Governor that the proceeds of the cess at the rate so determined will not suffice for such purpose, the Lieutenant-Governor may order that the cess shall be levied for the year in question at such rate as he may deem sufficient for such purpose, subject to the limit in section 6 provided.

154. When the estimate prepared and the rate determined by the Committee shall have been approved by the Commissioner under section 150, 151 or 152, the rate so determined and approved shall be reported by the Commissioner to the Lieutenant-Governor, who shall forthwith cause the same to be published in the *Calcutta Gazette*.

155. When the Lieutenant-Governor shall have approved of any estimate submitted to him as provided by section 152 and of the rate determined by the Committee under section 148, or under clause (a) of section 152 in connection with such estimate, or when the Lieutenant-Governor shall under section 153 have ordered that the cess shall be levied at any other rate, the Lieutenant-Governor shall cause such rate as finally fixed by him to be published in the *Calcutta Gazette*.

156. The rate published in the said *Gazette* as provided in either of the last two preceding sections shall be the rate at which the

Rate published to be rate in force for year.

road cess shall be leviable in the district for the year in respect of which such rate is so published, and the Collector of the district shall cause such rate to be published and proclaimed throughout the district and notice be given thereof as in section 40 is provided.

157. Any estimate prepared under section 146 ^{Estimate may be} and approved as hereinbefore ^{amended.} provided may be amended or revised at any time with the sanction of the authority who originally approved of such estimate; provided that the total of the estimate of expenditure as amended shall not exceed the total of the sums estimated to be available for expenditure during the year.

CHAPTER X.—Branch Committees.

158. In any district to which this Act shall ^{Branch Committee.} have been extended, the Lieutenant-Governor may, in addition to a District Road Committee, form as many Branch Committees as he shall think fit for carrying out the purposes of this Act, and shall appoint a Chairman and Vice-Chairman thereof respectively, and shall define the portion of such district within which any Branch Committee shall exercise the powers conferred and discharge the duties imposed upon them by this Act;

Provided that whenever the Office of Vice-Chairman of any Branch Committee shall become vacant, the Chairman thereof may, with the approval of the Commissioner, appoint any member of such Branch Committee to be Vice-Chairman thereof *ad interim*, until the vacancy shall have been filled up by the Lieutenant-Governor.

159. The provisions of sections 112 to 117 (both ^{Sections which apply to} inclusive), 119, 122 to 127 ^{them.} (both inclusive), 139, and 140 respecting District Road Committees, shall apply, so far as the same are applicable, to such Branch Committees.

160. The Lieutenant-Governor may remove ^{Chairman and Vice-Chairman of Branch Committee may be removed.} the Chairman or Vice-Chairman of a Branch Committee whenever he shall think fit.

161. Every Branch Committee may from time ^{Member of Branch Committee may be additional member of District Committee.} to time select any member thereof to be an additional member of the District Road Committee, and such member shall thereupon, for the space of one year, become a member of the said Committee.

162. Every such Branch Committee shall be, ^{Branch Committee's statement.} except as hereinafter provided, subordinate to the District Road Committee, and shall forward to the Committee such statements, suggestions and estimates as it may think fit, and the Committee shall consider and have regard to such statements, suggestions and estimates in framing the statements and estimates hereinbefore directed.

163. Any such Branch Committee may require ^{Branch Committee may require statement to be submitted to Lieutenant-Governor.} that any such statement, suggestion or estimate, shall be submitted to the Commissioner for his consideration and for that of the Lieutenant-Governor.

164. The Lieutenant-Governor may in each ^{Funds of the Branch Committee.} year assign to any Branch Committee so much of the Road Fund levied for that year in the district, for portion of which such

Branch Committee is appointed, as he may think fit, not exceeding the total estimated proceeds of the road cess leviable within the said portion of the district; and further, may allot to the said Branch Committee so much of the income of the District Road Fund from other sources as he shall think fit.

165. The Lieutenant-Governor may, in any ^{Special powers of the Branch Committee.} such case declare that the Branch Committee shall have the full powers of a District Road Committee within such portion of the district, and whenever the Lieutenant-Governor shall so have declared, the District Road Committee shall, within such portion of the district, cease to exercise powers and functions under sections 133, 139, 141, 142, 143, and 146. Such powers shall then vest in the Branch Committee; and the provisions of sections 120, 121 with the exception of clauses 2, 3, 4, and 8), 128, 142, 144, and 147, shall apply to the proceedings of such Branch Committee, provided that all correspondence with the Commissioner shall be submitted through the Collector of the district; in any case in which the Lieutenant-Governor may declare that a Branch Committee shall have the powers of a District Road Committee for specified works or specified purposes only, the powers of the District Road Committee in respect of such works and such purposes only shall cease within the said portion of the district, and such powers shall then vest in the Branch Committee.

166. Every Branch Committee so vested with ^{Their estimates.} powers as in the last preceding section provided shall prepare an estimate in regard to their annual income and expenditure similar to that required by section 146 to be prepared by the District Road Committee.

167. The provisions of sections 150, 151, 152, ^{Limit of estimates.} 153, and 157, shall, as far as they are applicable, apply to such estimate; provided that the aggregate amount to be expended by the Branch Committee in any year shall not exceed the aggregate of the fund placed at their disposal for that year.

168. The Lieutenant-Governor may at any ^{Lieutenant-Governor may assign functions of Chapter XI to Branch Committee.} time order that any of the functions hereafter mentioned or referred to in Chapter XI shall be discharged by any Branch Committee instead of by the District Road Committee in respect of any portion of the district for which such Branch Committee has been appointed.

169. The Lieutenant-Governor may at any ^{Lieutenant-Governor may revoke order forming Branch Committee.} time revoke an order forming any Branch Committee, or an order declaring that a Branch Committee shall exercise the full powers or any special powers of a District Road Committee.

CHAPTER XI.—Disbursement and Accounts of the District Road Fund.

170. The District Road Fund shall be lodged ^{Collector to prepare annual statement of the District Road Fund.} with the Collector of the district, who shall keep a separate account thereof, and shall cause to be prepared an annual statement of such account, showing in detail therein all sums paid into and all disbursements made from the

treasury or account of the District Road Fund during the year.

After the appointment of any Branch Committee in a district, the Collector of the district shall in like manner keep a separate account of the fund placed at the disposal of such Branch Committee.

171. All payments on account of the District Road Fund shall be made by the Collector out of the said fund upon cheques signed by the Vice-Chairman for sums not exceeding one hundred rupees. When the Vice-Chairman is absent, or from any cause incapacitated from signing, the Chairman may sign such cheques on behalf of the Vice-Chairman:

Cheques for sums exceeding one hundred rupees shall be signed by the Chairman and the Vice-Chairman. When the Vice-Chairman is absent or from any cause incapacitated from signing, such cheques shall be signed by any *ex-officio* member of the Committee other than the Chairman, on behalf of such Vice-Chairman.

The word "Chairman" in this section includes any officer for the time being in charge of the office of Chairman under a written order from the Chairman.

172. The Collector shall forward to the Vice-Chairman of every Committee, as soon as possible after the close of each month, an account of his receipts and disbursements on account of the District Road Fund during such month.

173. Every Committee shall keep regular and detailed accounts of the moneys received or applied by them under the provisions of this Act and of their application, and such accounts shall be, at all convenient times, open to the inspection of all members of the Committee.

174. Every Committee shall appoint a standing Sub-Committee consisting of the Vice-Chairman and not less than two other members for the audit of their accounts; and the accounts of each month shall be laid before the Sub-Committee as soon as possible after the close of such month; whereupon the said Sub-Committee shall proceed to audit the said accounts in such manner as the Lieutenant-Governor may direct, and to pass or to amend and correct the said accounts as may be necessary, and to pass them as so amended and corrected.

175. For the purposes of every audit and examination of accounts under this Act, such Sub-Committee shall have power to call for all vouchers and papers which they may require.

176. When such Sub-Committee shall have audited and passed the accounts of any month as above provided, they shall certify the result and the correctness of the accounts as passed by them in such form as the Lieutenant-Governor may direct.

177. The accounts of each month audited, passed and certified as in the last preceding section provided, shall be submitted by the Committee, not later than the twenty-fifth day of the following month, to such officer as the Lieutenant-Governor may direct.

178. As soon as possible after the close of each year, the Vice-Chairman of every Committee shall prepare a detailed account of the receipts and expenditure of the District Road Fund during such year; and also a report of the work done and in progress during such year, whether under the directions of the District Road Committee or of any Branch Committee other than a Branch Committee which has been vested with the full powers of a District Road Committee under section 165.

179. The annual accounts so prepared by the Vice-Chairman shall be examined and certified by the Sub-Committee of audit, and after such examination and certification, shall be laid with the said annual report before a special meeting of the Committee to be held within two months of the close of such year; and the Committee shall submit a copy of the said accounts with a similar report to the Commissioner for transmission to the Lieutenant-Governor, who shall cause such accounts, with an abstract of such report, together with such remarks as the Commissioner may have made thereon, to be published in the *Calcutta Gazette*.

180. Every District Road Committee may from time to time make, and when made, alter, add to, or cancel bye-laws not inconsistent with the provisions of this Act, for all or any of the following purposes, that is to say:—

- (1) regulating the traffic and providing for the safety and convenience of passengers on any road, water-channel or other means of communication, under the charge of the Committee;
- (2) providing for the preservation of such roads, water-channels and other means of communication, and of the trees planted by, or under the charge of, the Committee.

On conviction before a Magistrate a fine may be imposed for the breach of any such bye-laws, provided that no fine exceeds for any offence the sum of Rs. 10, or, in the case of a continuing offence, the sum of Rs. 2 for every day during which such offence is continued.

Any bye-law so made, and every alteration of, addition to, and cancellation of, such bye-law shall require the sanction of the Lieutenant-Governor;

and, on such sanction being given, such bye-law shall be published in the *Calcutta Gazette* and in the vernacular of the district, as the Lieutenant-Governor may direct;

and on such publication such bye-law shall have the force of law.

CHAPTER XII.—Miscellaneous.

181. The Lieutenant-Governor may from time to time direct that such establishments shall be entertained, and such expenses incurred, in the offices of the Board of Revenue of the Commissioners of Divisions, and of the Superintending Engineers, in any other office of control

in any office of account, and in any treasury, or that such special officers shall be employed and such expenses incurred by them as may be necessary

for the exercise of proper control over the proceedings of the Collectors and District Road Committees and Branch Committees in the discharge of their duties under this Act,

for the proper examination and checking of estimates furnished and accounts kept under this Act, and for the proper audit of such accounts, and for the performance of the duties connected with the cash transactions of the District Road Committees:

and the Lieutenant-Governor may make rules providing for the recovery of the cost of the establishments so entertained, and the officers so employed, and of the expenses so incurred, from the several District Road Committees in such proportions as he may think fit; provided that the total amount which any District Road Committee is required to pay under this section shall not in any year exceed two per centum on the income of such Committee for such year.

PART IV.

CHAPTER XIII.—General.

182. The Lieutenant-Governor may from time to time make, and when made, from time to time alter, add to, or cancel any rules

Lieutenant-Governor empowered to prescribe forms and rules.

not inconsistent with the provisions of this Act,

(a) regulating the performance of the duties of the District Road Committees and Branch Committees, and of all persons employed under this Act, and in regard to the qualification, appointment, election and discharge of such person;

(b) prescribing the authorities by whom the execution of works of different classes respectively may be authorised and sanctioned;

(c) prescribing forms for the estimates, accounts reports and statements required by this Act to be kept or made by the District Road Committee;

(d) prescribing forms of accounts to be kept by the Collector under this Act;

(e) providing for the submission and checking of any estimates or accounts and for the audit of such accounts as aforesaid;

(f) fixing the dates for payment of instalments of cess under sections 42 and 57;

(g) determining the amount of fees to be levied for supplying copies of proceedings of any District Road Committee or Branch Committee as provided in section 127;

(h) fixing the month in which the meeting mentioned in section 146 shall be held;

(i) and generally for the purposes of this Act.

Such rules shall be published in the *Calcutta Gazette*, and shall thereupon have the force of law.

SCHEDULE A.

Form of Return prescribed by Section 14.

Amount of Government revenue or rent payable by the estate or tenure: Rs. A. P.

PART I.

District

Name by which the estate or tenure is known, and the number which it bears on the Collector's general register, or on any other register kept by the Collector—

Details of lands in the actual occupation or cultivation of the person submitting the return:—

1	2	3	4	5
Parasrah.	Name of village and thana in which the lands are situated.	Area of land.	Deduct area of land situate within any municipality.	Annual revenue of remaining land.

Note.—Only *nijjote* lands and unculturable unlet lands should be included in this Part.

PART II.

District

Name and number of estate or tenure as in Part I.

Details of lands held by cultivating ryots paying direct to the persons submitting the return:—

1	2	3	4	5	6	7
Parasrah.	Name of village and thana in which the lands are situate.	Name of ryot, name of village, thana, and district in which he resides.	Area occupied.	Annual rent.	Deduct rent of land included in any municipality.	Balance of net rent assessable.

PART III.

District

Name and number of estate or tenure as in Part I.

Details of the tenure-holders paying to the person submitting the return:—

1	2	3	4	5	6	7	8
Name of tenure-holder and person paying rent for him here on the books of the holder of estate or tenure.	Name of village, thana, and district in which such person resides.	Name of village and thana in which tenure is situated.	Name of village and thana in which mal estate is situate.	Area, if known.	Annual rent paid by tenure-holder.	Deduct rent of land included in any municipality.	Balance of net rent assessable.

PART IV.

District

Name and number of estate or tenure as in Part I.

Details of lands included in the estate or tenure of the person submitting the return which are held by others than himself, but for which no rent is paid:—

1	2	3	4	5	6	7
Parasrah in which situate.	Name of village and thana in which situate.	Name of holder, and owner, if known.	Name of village, thana, and district in which the holder resides.	Area, if known.	Deduct area of land included in any municipality.	Annual value of remaining land.

I, X. Y. Z., do declare that the statements contained in the above return are true to

SCHEDULE D.

*Form of notice under Section 52.***NOTICE TO HOLDERS OF LANDS HELD RENT-FREE UNDER SECTION 52 OF THE CESS ACT, 1880.**

Notice is hereby given to all concerned that the lands specified in the annexed extracts from valuation-rolls of estates and tenures have been entered by the holders of such estates and tenures in the valuation returns of their estates and tenures under the Cess Act, 1880, and have been valued as shown in the extracts.

Every owner and holder of any land entered in these extracts may appear before the Collector within one month of the publication of this notice, and may object to the amount at which his land has been valued.

If no such objection is made, the owners and holders of lands will be bound to pay year by year to the holder of the estate or tenure in which his land has been entered the amount of road cess and public works cess calculated on the annual value of such land as entered in these extracts at the full rate which may be fixed for the year in the district.

If any instalment of the cess due upon any of the lands included in these extracts is not paid to the holder of the estate or tenure on or before the date which the Lieutenant-Governor may fix for the payment of such instalment, the holder of the estate or tenure will be entitled to recover double the amount due with interest and all costs of suit.

SCHEDULE E.

Form of notice under Section 72.

District of

NOTICE UNDER SECTION 72 OF THE CESS ACT, 1880.

The owner, chief agent, manager or occupier of the (give the designation of the property) situated in the district of is

required to lodge in the office of the Collector of the district of

a return in the form hereunto annexed, showing the net profits of the calculated on the average of the profits of the last three years for which accounts have been made up. Such return must be signed by him or his authorized agent, and be lodged within the space of two months from service of this notice, unless within the said two months an extension of the time allowed is obtained from the Collector.

(Sd.) A. B.,

Collector.

Collector's Office,

Dated

Annexed Form of Return.

District

Detail of yearly profits of mines, quarries, railways, and tramways, or other immovable property in the possession or under the control of the person submitting the return:—

1	2	3	4
DISTRICTS	PARCOWANS	Name of holder or manager.	Annual net profits per annum on the average of the last three years for which accounts have been made up.
In which the property lies.			

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information and belief.

Signed _____

N.B.—This return must be signed by the owner, chief agent, manager or occupier.

SCHEDULE F.

Form of notice under Section 99.

District of

NOTICE UNDER SECTION 99 OF THE CESS ACT, 1880.

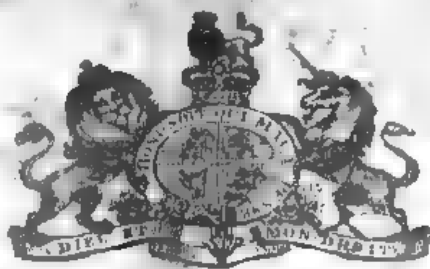
The occupiers, tenure-holders, under-tenants and ryots on estate or tenure (the estate, tenure or lands to be here clearly designated) are hereby prohibited, until further order of the Collector, from making any payment of rent now or hereafter to become due from them in respect of any land comprised within such estate or tenure except to the Collector of the said district, or to (name of person) hereby appointed to receive the same. The Collector will grant receipts for all sums paid, and such receipts will, under the provisions of the above Act, be a valid discharge to the extent of the sums covered by such receipts, for rent due, or hereafter to become due as above stated, by the holders of such receipts. All payments, except to the Collector, until further order, will be null and void.

(Sd.) A. B.,

Collector.

W. E. H. FORSTYH,

Offg. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette.

WEDNESDAY, OCTOBER 20, 1880.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th September 1880, and having received the assent of His Excellency the Governor-General on the 28th idem, is hereby promulgated for general information:—

Act No. VIII of 1880.

An Act to provide against the spreading of certain Contagious and Infectious Diseases among Horses.

WHEREAS it is expedient to provide against the spreading of certain contagious and infectious diseases among horses: It is hereby enacted as follows:—

Short title. 1. This Act may be called "The Bengal Contagious Diseases (Animals) Act, 1880."

Extent. It applies to the Town of Calcutta as defined by Bengal Act IV of 1866, and to the Suburbs of the Town of Calcutta as defined by the notification of the 10th September 1877, and published in the *Calcutta Gazette* for the 26th September 1877;

and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

Interpretation clause. 2. In this Act—
"Disease" means glanders, farcy, or any dangerous epidemic disease among horses, which the Lieutenant-Governor may from time to time, by an order published in the *Calcutta Gazette*, declare to be a disease for the purposes of this Act:

"Horse" includes ponies, asses, mules, and jennets:

"Inspector of Police" includes any police officer not under the rank of an Inspector of Police:

"Section" means a section of this Act:

"Veterinary Surgeon" means a member of the Royal College of Veterinary Surgeons, or any veterinary practitioner appointed to be a Veterinary Surgeon for the purposes of this Act by the Lieutenant-Governor.

3. Every person having in his possession or under his charge any horse which he knows or has reason to believe to be affected with disease, shall as far as practicable keep such horse separate from horses not so affected, and shall send intimation of the fact to the officer in charge of the nearest police-station within twenty-four hours from his knowledge of the same, and in default of so doing, he shall be liable to a fine not exceeding five hundred rupees.

4. On receiving this intimation the officer in charge of the police-station shall have the horse examined by a Veterinary Surgeon, and if the Surgeon certifies that the animal is affected with disease, shall cause it to be forwarded to the hospital established under section 5, or if no such hospital has been established, to be slaughtered forthwith.

An Inspector of Police may exercise the powers of an officer in charge of a station under this section.

5. The Lieutenant-Governor may from time to time make, and when made revoke, add to, and alter rules in relation to the following matters or any of them:—

(1)—For establishing and maintaining a hospital for the examination and detention of horses affected with disease;

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PART III.

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SCHEDULES.

Act No. IX of 1880.

An Act to amend and consolidate the law relating to rating for the construction, charges and maintenance of district communications and other works of public utility, and of provincial public works.

WHEREAS it is expedient to amend and consolidate the law relating to rating for the construction, charges and maintenance of district roads and other means of communication, and of provincial public works, within the territories administered by the Lieutenant-Governor of Bengal, and to the levy of a road cess and a public works cess on immovable property situate therein, and to the constitution of local committees for the management of the proceeds of the said road cess, and also to provide for the construction and maintenance of other works of public utility out of the proceeds of the said road cess: It is hereby enacted as follows:—

PRELIMINARY.

1. This Act may be called "The Cess Act, 1880;" and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. This Act shall take effect at once in every district and part of a district in which Bengal Act X of 1871 (an Act to provide for local rating for the construction and maintenance of roads and other means of communication) and Bengal Act II of 1877 (an Act to provide for the levy of a cess for the construction charges and maintenance of provincial public works) may be in force on the date of the commencement of this Act:

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, extend its provisions to any other district or part of a district situate in the territories for the time being administered by him, and this Act shall take effect accordingly therein from the date specified in such notification; Provided that nothing herein contained shall be deemed to affect any immovable property within the limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, or within the limits of any first or second class Municipality under The Bengal Municipal Act, 1876.

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, exempt any district or part of a district, or any estate or tenure, from the operation of this Act, or from the operation of so much thereof as relates to the road cess, or as relates to the public works cess, and may at any time, by a similar notification, revoke such exemption.

3. The said Bengal Act X of 1871 and the said Bengal Act II of 1877 are hereby repealed; but this repeal shall not affect the past operation of such Acts, or anything duly done or suffered, or any right, privilege, obligation, or liability acquired, accrued, or incurred thereunder;

And all rules, orders, appointments, and valuations in force at the commencement of this Act

which were made under the said Acts, shall, so far as they are consistent with this Act, be deemed to have been made under this Act;

And all cesses which were imposed under the said Acts shall be deemed to have been imposed under this Act, and every sum due to the Collector in respect of arrears of cess, of expenses incurred, of fees or costs payable, of notices served, or of fines imposed under either of the said Acts, shall be deemed to be due on such accounts under this Act;

And all cesses so imposed and every sum so due may be levied as herein provided.

4. In this Act, unless there be something repugnant in the subject or context—

Interpretation clause.

"Annual value of any land, estate, or tenure"

"Annual value of land, &c." means the total revenue or rent which is payable, or if no revenue or rent is actually payable, would on a reasonable assessment be payable during the year by all the cultivating ryots of such land, estate, or tenure, or by other persons in the actual use and occupation thereof:

"Commissioner." "Commissioner" means the Commissioner of the

Division:

"Cultivating ryot" means a person cultivating land and paying rent therefor not exceeding one hundred rupees per annum:

"Cultivating ryot."

Explanation.—When rent is payable in kind the money value thereof shall for the purposes of this Act be taken to be the annual value of the landlord's share of the crop calculated on an average of the three years next proceeding any valuation or revaluation under this Act:

"District" means the local area to which a

"District." Collector is appointed, and no lands situate beyond the limits of such local area shall be deemed to form part of a district by reason of their forming part of an estate paying revenue to the Collector thereof:

"Estate" means—(1) land included under one

"Estate." entry in the general registers of revenue-paying lands

and of revenue-free lands prepared and maintained by the Collector of a district under the "Land Registration Act, 1876," or any similar law for the time being in force;

(2) any land other than the holding of a cultivating ryot, the revenue or rent of which may be payable directly to the Collector or any person specially appointed by him to collect the same;

(3) any land acquired under any rules issued by, or under authority of, Government for the sale, grant, lease, or clearance of waste lands:

"Holder of an estate or tenure" means

"Holder of an estate or tenure." all or any of the holders thereof, and where two or more persons are jointly holders thereof, they shall be jointly and severally liable under this Act:

"Holding." "Holding" means the land held by a cultivating ryot:

"Immovable property" includes lands and

"Immovable property." all benefits to arise out of land and things attached to the earth, or permanently fastened to anything which is attached to the earth, but does not include crops of any kind, or houses, shops, or other buildings:

"Land" means land which is cultivated, uncultivated, or covered with water, and does not include

"Land."

houses or buildings:

"Part," "Chapter," and "Section" mean

"Part," "Chapter," and "Section." respectively a part, chapter, and section of this Act:

"Schedule."

"Schedule" means a schedule to this Act annexed, and every such schedule shall be read as part of this Act:

"Tenure" includes every interest in land,

"Tenure." whether rent-paying or not, save and except an estate as above defined, and save and except the interest of a cultivating ryot:

"The Collector" includes any person specially

"The Collector." invested with the powers of a Collector for the purposes of this Act, and means—

I.—When used in reference to revenue-paying estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose revenue-roll such estate are borne;

II.—When used in reference to revenue-free estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose general register of revenue-free lands such estates are borne:

"The Collector of the district" include any person specially invested with the powers of a Collector for the purposes of this Act, and means the officer in charge of the revenue administration of a district:

"The Committee" means the District

"The Committee." Road Committee of any district:

"Year" means the cess year as determined

"Year." by the Lieutenant-Governor under section 11.

PART I.

CHAPTER I.

IMPOSITION AND APPLICATION OF THE CESS.

5. From and after the commencement of this

All immovable property to be liable to a road cess and public works cess. Act in any district or part of a district all immovable property situate therein, except as otherwise in sections 2 and 3 provided, shall be liable to the payment of a road cess and a public works cess.

6. The road cess and the public works cess

Cess how to be assessed. shall be assessed on the annual value of lands and on the annual net profits from mines, quarries, tramways, railways, and other immovable property, ascertained respectively as in this Act prescribed;

and the rates at which such cesses respectively shall be levied for each year shall be determined for each year in the manner in this Act prescribed;

Provided that the rate at which each such cess shall be levied for any one year shall not exceed the rate of one-half anna on each rupee of such annual value and annual net profits respectively.

7. Nothing in this Act contained shall be

Public revenues not liable for more road cess than has been paid to Collector by persons liable. deemed to require the payment by the Lieutenant-Governor of Bengal, from the public revenues, of any

sum as road cess in excess of such sums as may have been paid as such cess to the Collector by persons liable to pay the same.

8. No railway or tramway, the property of the Government of India, and no railway or tramway of which the dividend is guaranteed by Her Majesty's Secretary of State for India in Council, or by the Governor-General of India in Council, or by the Lieutenant-Governor of Bengal, shall be liable to road cess or public works cess under the provisions of this Act without the previous consent of the Governor-General of India in Council.

9. The proceeds of the road cess in each district shall be paid into the District Road Fund of such district, as hereinafter provided, and, together with other assets of such fund, shall be applied to the purposes mentioned in section 111.

10. The proceeds of the public works cess shall be paid into the public treasury, and shall be applied—
(1) to the payment of such contributions to the District Road Fund as the Lieutenant-Governor may think proper in consideration of the said cess being assessed and collected jointly with the road cess by establishments paid from the District Road Fund; and
(2) to the construction, charges and maintenance of Provincial Public Works, and to the payment of interest on capital which may have been expended, or which may hereafter be expended, on such works in such manner as the Lieutenant-Governor may direct.

11. The Lieutenant-Governor shall, by an order published in the *Calcutta Gazette*, fix the date from which the cesses leviable under this Act in any district or part of a district shall take effect therein, and may fix and from time to time alter the date from which the cess year shall run in any district or part thereof.

PART II.

MODE OF ASSESSMENT.

CHAPTER II.—Valuation of Lands.

12. Upon the commencement of this Act in any district or part of a district the Lieutenant-Governor may order that a valuation shall be made of such district or part of a district;

and from time to time, after the expiration of the term of five years from the beginning of the year in which the levy of the cesses took effect in accordance with any such valuation, or with any revaluation as hereafter provided in this section, or at any time within twelve months previous to the expiration of such term,

the Lieutenant-Governor may, if he think fit, order that a revaluation shall be made of any such district or part of a district, and such revaluation shall take effect from the beginning of such year as the Lieutenant-Governor may direct.

13. Whenever the term of five years shall have expired from the beginning of the year in which the levy of the cesses took effect in any estate or tenure in accordance with any valuation

under this Act, or Bengal Act X of 1871, the holder of any such estate or tenure may apply to the Collector to revalue his estate or tenure, and for such purpose shall lodge in the office of the Collector returns in the form in Schedule (A) contained; and thereupon the Collector shall proceed to revalue such estate or tenure, and if he make any alteration in the valuation of any such tenure shall give notice of such alteration to the holder of the estate or superior tenure in which such tenure is included, and shall alter the valuation of such estate or superior tenure accordingly;

Provided, that no revaluation or reduction of the amount of cesses previously payable in respect of any estate or tenure, in consequence of a revaluation under this section, shall take effect until the beginning of the year commencing next after such revaluation, unless the application for revaluation shall have been made, and the necessary returns lodged in the Collector's office within three months after the beginning of a year, in which case such revaluation and reduction, if any, shall take effect from the commencement of such year.

14. Whenever the Lieutenant-Governor has ordered that a valuation or a revaluation of any district or part of a district shall be made for the purposes of this Act, the Collector of the district shall cause a proclamation to be issued requiring every holder of an estate or tenure which is liable to pay an annual amount of revenue or an annual amount of rent exceeding one hundred rupees, and every holder of a revenue-free estate or rent-free tenure the gross annual rental of which exceeds one hundred rupees, severally to lodge at the office of such Collector within one month a return of all lands comprised in his estate or tenure in the form in Schedule (A) contained, giving the particulars in such form set forth.

The Collector of the district shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in the office of such Collector, in every civil court, in every police station, and in the office of every sub-divisional officer within the district, and in any other manner which the Lieutenant-Governor may from time to time direct.

15. At any time at which the Lieutenant-Governor might order a revaluation of a district or part of a district to be made as provided by section 12, he may, if he think fit, instead of so ordering, make an order that particular estates or tenures only in such district or part of a district shall be revalued.

16. Whenever any proclamation has been published, as mentioned in section 14, in any district, and whenever the Lieutenant-Governor has made an order, under the last preceding section, that a revaluation of particular estates and tenures only shall be made, the Collector shall cause a notice to be served in respect of every estate and tenure which is to be valued or revalued, and in respect of which no return shall have been lodged in accordance with the requirement of such proclamation, requiring every holder of such estate or tenure severally to lodge at the office of the Collector the return mentioned in

section 14; and shall also cause a similar notice to be served in respect of every tenure included in any such estate of tenure which may have been named in any return lodged in pursuance of the provisions of this Act, or of Bengal Act X of 1871, either for the purposes of the valuation or revaluation then contemplated; or for the purposes of any previous valuation or revaluation, or of which the existence may in any other way have come to his knowledge.

17. The notice mentioned in the last preceding section shall be in the form No. I in Schedule (B) contained or in the form No. II in the said Schedule contained, as the case may be, and shall require every holder of the estate or tenure severally to lodge the return within the time specified below, viz—

In the case of revenue-paying estates and rent-paying tenures.

If the return relate to an estate or tenure which is liable to the payment of annual revenue or of rent not exceeding Rs. 500, or to any share or interest in such estate or tenure;

Within six weeks of the service of the notice.

If the return relate to any other estate or tenure, or to any share or interest therein;

Within three months of the service of the notice.

In the case of revenue-free estates and rent-free tenures.

If the return relate to any estate or tenure of which the gross annual rental does not exceed Rs. 500, or to any share or interest in such estate or tenure;

Within six weeks of the service of the notice.

If the return relate to any other estate or tenure, or to any share or interest therein;

Within three months of the service of the notice.

The Collector may in his discretion extend the time allowed for lodging any such return.

18. All holders of estates or tenures in respect of which such notice has been served who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit to lodge the required return in the office of such Collector within the time allowed by such notice in respect of the estate or tenure which they hold, or within any extended time which may have been allowed by the Collector for lodging such return, shall be severally liable to a fine which may extend to fifty rupees for every day after the expiration of such time or extended time until such return is furnished, or until the value of the lands comprised in their respective estates and tenures shall have been otherwise ascertained and determined by the Collector as hereinafter provided.

The amount of such fine accruing day from time to time may be levied by the Collector as provided in section 98 or 99, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner shall otherwise direct.

Whenever the amount levied in respect of any such fine exceeds five hundred rupees, the Collector shall report the case specially to the Commissioner; and no further levy for such default shall be made otherwise than by authority of the Commissioner.

19. From and after the expiry of the time allowed by the notice, or of any extended time under the provisions of section 17, every holder of an estate or tenure in respect of which such notice has been served shall be precluded from suing for or recovering rent for any land or tenure situate in any estate or tenure in respect of which no return has been lodged as aforesaid.

The Collector may send a list to the civil court of all such holders so making default in lodging returns as aforesaid, and such court shall take judicial notice of the same.

Whenever the required return is lodged in respect of any estate or tenure, or whenever the valuation of any such estate or tenure has been otherwise completed, the disability imposed on the holder thereof by this section shall cease; and if such estate or tenure shall have been included in any list as aforesaid, the Collector shall forthwith give notice to the civil court of the cessation of such disability.

20. Every holder of an estate or tenure in respect of which a return has been made as required by this chapter shall be precluded from suing for or recovering—

(a) any rent whatsoever for any land, holding, or tenure forming part of the estate or tenure to which such return relates, but which has not been mentioned in such return, unless it be proved that the holding or tenure for the rent of which the rent is claimed was created subsequently to the lodging of such return;

(b) rent at any higher rate than is mentioned in such return for any land, holding, or tenure included in such return, unless it be proved that the rent of such land or tenure has been lawfully enhanced subsequently to the lodging of such return;

Provided that the Collector may at his discretion, at any time within six months from the presentation of any return made under this Part, receive a petition correcting any such return;

and on the acceptance of such petition may make such correction in the valuation of the estate or tenure as may be required;

and as soon as the person in respect of whose estate or tenure the return and valuation have been so corrected shall have paid in all sums due by him as road cess and public works cess in accordance with such corrected valuation, and not otherwise, such person may recover such rent as may be due to him on any tenure or land included in the return of such estate or tenure at any rate not being in excess of the rate shown in the corrected return as payable in respect of such tenure or land.

Such notices as the Collector may direct shall be served upon the parties affected by such petition at the expense of the person lodging the return as aforesaid.

21. If no return shall have been lodged in respect of any lands to which notice under section 16 has been issued, the Collector may, after the expiration of the time allowed by the notice, or of any extended time as is mentioned in section 17, ascertain and fix by such ways and means as to him shall seem expedient the annual value of any estate, tenure, or lands mentioned in such

notice; and all expenses incurred in making such valuation may be recovered with all costs of recovery thereof as provided in sections 98 and 99.

22. Whenever the maker of any return under this Act has been convicted on a prosecution under section 94 of making a false return relating to any lands, the Collector may, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and the expense of such valuation may be recovered from the maker of such return as provided in sections 98 and 99.

23. Whenever the Collector may deem that any return lodged relating to lands for which no rent is payable by cultivating ryots to the person making such return is untrue or incorrect, he may, whether any prosecution as mentioned in section 94 shall have been instituted or not, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and in case the annual value of such lands so determined by him shall exceed by one-fifth the value stated in such return, the expense of such valuation may be recovered from the person by whom such return was lodged, as provided in sections 98 and 99, and in all other cases the said expense shall be borne by the District Road Fund.

24. The Collector may, whenever he may think fit, cause a notice in the form No. 1 in Schedule (B) contained to be served on any person holding any lands or possessing any interest therein, although such person may have been mentioned in any return as a cultivating ryot; and thereupon such person shall be bound to make a return of the annual value of such lands within one month from the service of such notice in the form in Schedule (A) contained, and the provisions of sections 17 and 18 regarding extension of time for lodging a return and regarding fines respectively shall be applicable to such person.

25. If no return is made by any person on whom a notice has been served as provided in the last preceding section, the Collector may proceed by such ways and means as to him shall seem expedient to ascertain the annual value of the lands held by such person; and in case it appears that such annual value is greater than the rent paid by such person, the expense of such valuation shall be borne by such person, and may be recovered with all costs of recovery thereof as provided in sections 98 and 99, but in all other cases shall be borne by the District Road Fund.

26. If it shall appear to the Collector that any person on whom a notice has been served under section 24 has been wrongly classed in the return as a cultivating ryot, the Collector may direct that the entry be corrected and that such person be classed as a tenure-holder;

and thereupon such person shall be deemed to be a tenure-holder for the purposes of the assess-

ment and levy of the cesses in respect of the lands held by him.

27. Whenever the revenue annually payable in respect of any estate, or the rent annually payable in respect of any tenure, does not exceed the sum of one hundred rupees, the Collector may, without issuing any notice for such estate or tenure—

(a) in any case, determine the annual value of the land comprised therein to be in a permanently-settled estate or tenure, a sum not exceeding three times, and in a temporarily-settled estate or tenure, a sum not exceeding twice, the amount of the annual revenue or rent payable therefor; or

(b) when the area of the said estate or tenure has been ascertained, determine the annual value of such estate or tenure to be at such rate per acre as to him shall seem fit.

28. When the area of any revenue-free estate or rent-free tenure, the gross rental of which does not exceed, or is not estimated by the Collector to exceed, the sum of one hundred rupees has been ascertained, the Collector may, without issuing any notice for such estate or tenure, determine the annual value of such estate or tenure to be at such rate per acre as to him may seem fit.

29. When the land contained in any estate or tenure has been summarily valued by the Collector in the manner provided by clause (a) of section 27, the annual value of any portion of such land which is comprised within a tenure subordinate to such estate or tenure shall be determined according to the following rules:—

(1).—When the subordinate tenure comprises the whole of the estate or superior tenure, the annual value of the subordinate tenure shall be taken to be the same as that of the estate or superior tenure.

Example.—An estate paying a revenue of Rs. 80 is summarily valued by the Collector under clause (a) of section 27, at Rs. 200. The whole estate is let in patti for a rent of Rs. 120. The annual value of the patti tenure will be Rs. 200.

(2).—When the subordinate tenure comprises a part only of the land constituting the estate or superior tenure—

(a) The difference between the annual value of the estate or superior tenure, and the revenue or rent payable in respect of such estate or superior tenure shall first be ascertained;

(b) Next, the ratio which such difference bears to such revenue or rent shall be ascertained;

(c) Then the amount which bears the same ratio to the rent payable in respect of the subordinate tenure shall be ascertained;

(d) Half of the amount so ascertained shall be added to the rent payable in respect of the subordinate tenure, and the result shall be taken to be the annual value of the subordinate tenure.

Example A.—An estate paying revenue of Rs. 60 is summarily valued by the Collector, under clause (a) of section 27, at Rs. 100. A part only of the estate is let in patti for a rent of Rs. 37-8.

The difference between the annual value of the estate (Rs. 100) and the revenue paid in respect of it (Rs. 60) is Rs. 40. This difference bears a ratio of two-thirds to this revenue (Rs. 60).

The amount which bears the same ratio (two-thirds) to the rent payable in respect of the patni (Rs. 37-8) is Rs. 25;

add half of Rs. 25 to the rent payable in respect of the patni tenure, and the result (Rs. 37-8 + Rs. 12-8 =) Rs. 50 will be the annual value of the patni tenure.

Example B.—Within the patni tenure paying a rent of Rs. 37-8, as in example A, is a darpatni tenure paying a rent of Rs. 27.

The difference between the annual value of the patni tenure ascertained as above (Rs. 50) and the rent payable in respect of the patni (Rs. 37-8) is Rs. 12-8 which bears a rate of one-third to the said rent.

The amount which bears the same ratio (one-third) to the rent payable in respect of the darpatni (Rs. 27) is Rs. 9.

add half of Rs. 9 to the rent payable in respect of the darpatni, and the result (Rs. 27 + Rs. 4-8 =) Rs. 31-8 will be the annual value of the darpatni tenure.

30. When the land contained in any estate or

tenure has been summarily valued according to a rate per acre, under clause (b) of section 27, or under section 28, the annual value of the land comprised in any subordinate tenure shall be taken at the same rate per acre as that of the estate or superior tenure.

31. The holder of any estate or tenure

which has been summarily valued under section 27 or 28 may, within one month from the posting of the valuation roll in respect thereof under section 35, lodge a return in the form in Schedule (A) contained in regard to such estate or tenure, and thereupon such return shall be deemed to be a return made as required by section 16 and shall be dealt with accordingly.

32. Instead of proceeding to value any estate or tenure summarily under the provisions of section 27 or 28, the Collector may, if he think fit, cause a notice to be served in respect of any such estate or tenure in the form No. I in Schedule (B) contained, or in the form No. II in the said Schedule contained, as the case may be, and thereupon all the provisions of this Part shall apply in the same way as they would have applied if the annual Government revenue or rent payable in respect of such estate or tenure had exceeded one hundred rupees.

Lands used for Tea, Coffee, or Cinchona.

33. In the case of lands acquired under any

rules issued by, or under the authority of, the Government for the sale, lease, grant, or clearance of waste lands, or held directly from Government, and used for the cultivation of tea, coffee, or cinchona, the Collector shall, in lieu of the notice prescribed by section 16, cause a notice to be served calling on the holder of such lands to lodge within two months of the service of such notice, a return in the form in Schedule (C) contained giving the particulars in such form set forth; and the annual value of such lands shall be fixed at ten rupees in respect of every acre therein entered as cultivated, unless the Board of Revenue shall in any particular case prescribe a lower rate. The provisions of sections 18 and 21 shall apply to all lands in respect of which a notice has been issued under this section.

Publication of Valuation Rolls and Duration of Valuations.

34. Whenever any valuation or revaluation

is made under this Part, the Collector shall cause to be prepared from the returns furnished to him and from the valuations made by him in accordance with this Act a valuation roll of each estate within his district and of the tenures therein comprised, noting thereon for each estate the amount of revenue annually payable to Government on which the deduction specified in section 41 is to be calculated.

On the application of any holder of an estate or tenure or holding, and on payment of such copying fee as the Board of Revenue shall from time to time determine, the Collector shall cause to be furnished to such holder a copy or corrected copy of so much of any such returns, and of any such roll as relates to the lands included within his estate, tenure, or holding.

35. On the completion of every roll prescribed

under this Part, the Collector shall cause a copy thereof to be posted up at the mál catcherry of the estate to which such roll refers, and shall cause extracts of such portions of any such roll as refer to any tenure to be posted up at the mál catcherry of such tenure;

Provided that, if no such mál catcherry be found, such roll and such extracts shall be posted up at some conspicuous places on the estate and tenures respectively to which they refer, and that if such estate or tenure cannot be found, such roll and such extracts shall be posted at some conspicuous place in any village in which such estate or tenure is believed to be situate.

The person who is entrusted with the publication of any such return shall obtain an acknowledgment in writing signed by two persons who may be either respectable residents of the neighbourhood, or chowkidars, or other officers of Government, to the effect that such return was duly published on the spot, and shall give in such acknowledgment to the Collector.

36. Except as otherwise in this Part expressly

provided, every valuation and revaluation made under this Chapter shall remain in force for the term of five years from the date fixed by the Lieutenant-Governor under section 12 as the date from which the cess leviable in pursuance thereof shall take effect, and thereafter, until another revaluation and assessment in substitution thereof shall have been ordered and completed.

37. Nothing in section 36 contained shall be

held to debar the Collector, with the sanction of the Board of Revenue, from making at any time any reduction which he may think fit in the valuation of any estate or tenure;

or from making a valuation of and assessing and levying cess under the rules laid down in this Part upon any estate or tenure which for any reason whatever has been omitted from the valuations and assessments for the time being in force, or which was not in existence when such valuation or assessment was made.

CHAPTER III.—Rating and Levy of the Cesses.

38. The road cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as may be determined for such year by the Committee of such district with the approval of the Commissioner under section 150 or 151, or with the approval of the Lieutenant-Governor under section 153, as the case may be, or at such rate as the Lieutenant-Governor may order under section 153.

39. The public works cess for each year shall be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as the Lieutenant-Governor may determine for such year.

40. When the rate of road cess and public works cess to be levied in any district shall have been determined for any year and published in the *Calcutta Gazette* as provided in section 155, the Collector of the district

shall cause the rate so determined to be published by affixing a notification in some conspicuous place in the office of the said Collector, in every civil court, in every police station, and in the office of every sub-divisional officer within the district,

and shall cause such rate to be proclaimed by beat of drum throughout the district,

and shall cause to be served on the holder of every estate within the district a notice showing the amount of road cess and public works cess payable in respect of his estate, and specifying the date from which such road cess and public works cess will take effect;

Provided that it shall not be necessary to serve such notice when no change has been made in the valuation of the estate or in the rate of road cess or public works cess since the issue of the last notice under this section.

41. Except as otherwise in this Act provided (1)—Every holder of an estate shall yearly pay to the Collector the entire amount of the road cess and public works cess calculated on the annual value of the lands comprised in such estate, at the rate or rates which may have been determined for such years respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the revenue entered in the valuation roll of such estate as payable in respect thereof.

(2)—Every holder of a tenure shall yearly pay to the holder of the estate or tenure within which the land held by him is included, the entire amount of the road cess and public works cess calculated on the annual value of the land comprised in his tenure at the rate or rates which may have been determined for such years respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the rent payable by him for such tenure.

(3)—Every cultivating ryot shall pay to the person to whom his rent is payable one-half of the said road cess and public works cess calculated at the said rate or rates respectively upon the rent payable by him, or upon the annual value ascertained under the provisions of section 24 or 25 of the land held by him.

42. (1)—Every holder of a revenue-paying estate shall pay the amount of road cess and public works cess due by him in equal instalments on the several days fixed for the payment of the instalments of revenue due in respect of his estate, or, if such revenue be payable in one annual sum, then on the day fixed for the payment of such sum.

(2)—Every holder of a revenue-free estate shall pay the amount of road cess and public works cess due by him in two equal instalments or in one annual payment upon such days or day as shall be for that purpose appointed by any order of the Lieutenant-Governor.

(3)—Every holder of a rent-paying tenure and every cultivating ryot shall pay the amount of road cess and public works cess due by him in instalments in the proportion of the instalments of rent payable in respect of the tenure or holding of such tenure-holder or ryot;

Provided that, in cases in which, according to local usage or to the terms of any agreement, no part of such rent falls due before the end of the year on account of which it is payable, the tenure-holder or ryot shall pay the amount of road cess and public works cess due by him in two equal instalments upon such days as shall be for that purpose appointed by any order of the Lieutenant-Governor.

43. In case of partition of an estate being effected under Regulation XIX of 1814, or Bengal Act VIII of 1876, or any similar Act, after valuation of such estate and while such valuation remains in force, the total valuation of the original estate shall be distributed proportionately under the order of the Collector over the newly-formed estates, whereupon the newly-formed estates shall, for the purposes of this Act, take the place of the original estate, the liability to pay cess in respect of each newly-formed estate being separate and distinct from the liability to pay cess in respect of any other of such newly-formed estates.

Such separate liability shall take effect from the same date as the separate liability of the newly-formed estates respectively in respect of land-revenue.

The procedure prescribed by sections 34 and 35 shall be followed whenever a redistribution of the valuation is made in consequence of a partition as mentioned in the last preceding section.

44. When a recorded sharer of a joint revenue-paying estate has opened a separate account under Act XI of 1859, or under section 70 of Bengal

Act VII of 1876, or any similar law for the time being in force for the regulation of the opening and maintaining of such separate accounts, he shall be entitled, in regard to the payment and realization of road cess and public works cess

under this Act, to all the advantages of separate liability enjoyed by him under the said Acts XI of 1859, and Bengal Act VII of 1876, in regard to the payment and realization of revenue, and shall be entitled to separate assessment and to the issue of separate notices under this Act from the date on which such advantages shall take effect in respect of the demand of Government revenue.

(2)—Whenever any such separate account is opened after the valuation of an estate, and while such valuation remains in force, the Collector shall issue a notice on the holders of the shares severally, in respect of which the accounts are to be kept separately, informing them that unless any objection is preferred to the Collector within one month of the service of such notice, the amount of the cesses which the whole estate is liable to pay according to the existing valuation will, from the date on which such separate accounts were opened, be apportioned among such shares severally in proportion to the amount of Government revenue for the payment of which each such share is entered in the separate accounts as being liable. Such notice shall specify such proportionate amount.

(3)—If no such objection be preferred within the time specified, such proportionate amount shall be the amount of the cesses for which the respective holders of such several shares are primarily liable as mentioned in Section 13 of Act XI of 1859, subject, however, to the general responsibility of the holders of the entire estate as mentioned in Section 14 of the said Act, if the amount of the cesses due on account of any such share cannot be recovered as provided in Sections 98 and 99 of this Act from the holders of such share.

(4)—If any such objection shall be preferred as aforesaid, the total amount of the cesses for which the whole estate is liable according to the existing valuation shall be apportioned among the several shares in respect of which such separate accounts are opened in proportion to the annual value of such shares respectively under such rules or special instructions, not being inconsistent with this Act, as may be issued by the Board of Revenue; and the holders of such several shares shall be primarily liable as aforesaid for the payment of the amount of the cesses so apportioned on their shares respectively.

45. If any instalment of road cess or public works cess or part thereof payable to the Collector shall not be paid within fifteen days from the date on which the same becomes due, the amount of such instalment or part thereof may be recovered at any time within three years after it became due, with interest at the rate of twelve per centum per annum calculated from the date on which such instalment became due, and with all costs of recovering the same.

46. (1)—In any district to which the Lieutenant-Governor may specially order that the provisions of this section shall be extended, it shall be lawful for the Collector to keep a separate account in respect of the amount of cesses payable and paid by any holder of a revenue-free estate who is recorded in Part I of the Collector's general register of revenue-free lands as proprietor or manager of any specified share or interest in any revenue-free property.

(2)—Such separate account shall be opened and kept under such rules as to the levy of fees and other matters, and subject to such conditions and in such manner as the Board of Revenue may from time to time prescribe, and the Board of Revenue may at any time order that any separate account which has been so opened shall be closed from such time as they may direct, and no longer kept as a separate account.

(3)—As long as any separate account shall remain open as provided in the preceding section, and no longer, the joint liability of the holders of such revenue-free estate for payment of the entire amount payable in respect of such estate shall cease; and the Collector shall recover the amount of cess or other demand due in respect of each share or interest for which an account has been so separately kept from the holder or holders of such share or interest only; and, if the Collector shall think fit to proceed under section 99, he shall take action under that section against the share or interest only in respect of which the sum demanded is due and the rents thereof.

47. Every holder of an estate or tenure to whom any sum may be payable under the provisions of this Act may recover the same with interest at the rate of twelve and a half per centum per annum in the same manner and under the same penalties as if the same were arrears of rent due to him.

48. Any shareholder in an estate or tenure who may have paid the road cess or public works cess payable in respect of such estate or tenure, or any part thereof in excess of the amount proportionate to his own interest in such estate or tenure, may recover from his co-sharers such sum as he may have paid on account of their respective shares and interests in the same manner and under similar penalties, or may take credit for such sum in any adjustment of accounts between himself and his co-sharers.

49. Whenever any shareholder in an estate who is recorded in the general register of revenue-paying and revenue-free lands maintained by the Collector, or whenever any shareholder in an estate the extent of whose share or interest in such estate is recorded in any other register kept up by the Collector of lands paying revenue or rent to the Collector direct, shall have paid the road cess or public works cess payable in respect of such estate, or any part thereof in excess of the amount proportionate to his own interest in such estate, he may, within fifteen days of such payment being made, move the Collector to make a certificate as provided by any law for the time being in force for the recovery of Public Demands, specifying the amount which has been paid in by such shareholder as cess in respect of the recorded share or interest of any other shareholder in the estate;

and thereupon such Collector may if he think fit make such certificate, and such certificate shall have the same effect as a certificate made for the recovery of a Public Demand; and the same notices shall be issued and the same proceedings may be taken thereon by the Collector as in case of such certificate;

Provided that the person in whose favour the certificate has been made shall be deemed

to be the decree-holder for the sum mentioned in the certificate; and all proceedings taken by the Collector for the recovery of the sums mentioned in the certificate shall be taken at the instance of the person in whose favour the certificate has been made, and at his cost, and on his responsibility, and not otherwise;

Provided also that if any person against whom such certificate has been made shall object that the amount of the cesses for the recovery of which the certificate has been made is greater than the amount which the applicant for the certificate would recover from such person in a civil court as being equitably payable in respect of such person's share or interest in the estate, and if in the opinion of the Collector there is probable ground for such objection, the Collector may, if he see fit, cancel such certificate, and leave the applicant to his remedy in the civil court.

CHAPTER IV.—Valuation and assessment of lands held rent-free and payment and recovery of Cess in respect thereof.

50. All lands held without payment of rent other than lands mentioned in section 33, and other than estates entered on the General Register of Revenue-free lands of the district, shall, for the purposes of this Act, be deemed to form a part of any tenure within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any tenure, then to form a part of any estate within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any estate, then to form a part of the estate in which they were included at the original settlement of such estate; and if there be any doubt as to the estate in which they were so included, then to form a part of such conterminous estate as the Collector, in whose district such conterminous estate is situate, shall by an order under his seal appoint.

51. Every holder of an estate or tenure who is required by this Act to submit a return in the form in Schedule (A) contained shall be bound to enter in such return all lands of the nature of those specified in section 50 according to the tenor thereof; and shall be bound to pay road cess and public works cess on the annual value of such lands, at one-half of the rates fixed under this Act for the levy of such cesses respectively in the district generally for the year.

52. Whenever any lands held rent-free shall have been included in the return of any estate or tenure as provided in the last preceding section, the Collector shall, on publication of the valuation-roll of such estate or tenure as provided in section 35, cause to be published a notice in the form in Schedule (B) contained, to which notice shall be annexed such extracts from the valuation-roll of such estate or tenure as relate to such lands. Such publication may be lawfully made by affixing one copy of such notice and extracts at some conspicuous place in every village within which any such lands are situate,

by depositing another copy of the same at any police-station, registration office, or other Government office in the neighbourhood for the inspection of all concerned,

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout every such village, and shall be to the effect that such extracts have been so affixed and deposited, and that the owners and holders of such lands are required to inform themselves, by inspection of such extracts, of the valuation put upon their lands, and to pay yearly to the holder of the estate or tenure in the return of which such lands are included the cesses which shall be payable in respect of such lands under the provisions of this Act.

53. Within a reasonable time not exceeding thirty days after the issue of any process for the recovery of any sum due from him as cess under this Chapter, the owner, holder, or occupier of any such land may make before the Collector an objection to the valuation of his land as entered in the valuation-roll so published, and on such objection being made, the Collector shall, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of the land in the possession of such owner, holder, or occupier, and may alter such roll accordingly, and shall give notice of any such alteration to the holder of the estate or tenure to which such roll relates;

Provided that nothing in this section shall be taken to authorise the Collector to alter any return so as to show any area of land as held rent-free which the maker of such return can show to be accounted for by him in the return as rent-paying land.

54. In the following cases, that is to say—

(1) whenever a new valuation or revaluation takes effect in any district or part of a district;

(2) whenever the rate fixed for the levy of the road cess or of the public works cess in any year is changed from the rate at which such cess was levied in the preceding year; and

(3) whenever the dates fixed by the Lieutenant-Governor under section 57 for payment of instalments of the cesses by holders of rent-free land are changed,

the holder of every estate or tenure to whom any cesses are payable in respect of lands held free of rent shall cause a notice to be published in every village in which any such lands are situate, informing all concerned of the rate which has been fixed for the levy of such cesses respectively; and requiring every owner and holder of any such land of which the cesses are payable to the person who causes the notice to be published to pay the amount of the cesses specified in such notice as it falls due, until a similar notice of change of the amount shall be given.

Such notice shall contain the following information in respect of each tenure and holding of rent-free land which is entered separately in the Collector's valuation-roll:—

- (1) a specification of the land in respect of which the cesses are payable;
- (2) the name of the owner, holder, or occupier of such lands, if known;
- (3) the annual value of such land as entered in the Collector's valuation roll;

- (4) the rate on each rupee of the annual value which has been fixed under the Act for the levy of the road cess and public works cess respectively for the year;
- (5) the amount of the cesses payable in respect of each tenure or holding, calculated at such rates; and
- (6) the dates fixed by the Lieutenant-Governor under section 57 for the payment of each instalment together with the amount of each instalment.

55. Publication of the notice abovementioned may be lawfully made by

Mode of publication. affixing one copy of the same at some conspicuous place in every village in which any such land is situate;

by depositing another copy thereof to be available for general inspection at any māl cutcherry of the estate or tenure in which such land is included,

or at any other convenient place in the neighbourhood;

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout such village, and shall be to the effect that such notice has been so affixed and so deposited, that it is open to inspection at the māl cutcherry or other convenient place as abovementioned, and that every owner and holder of rent-free land is required to inform himself of the contents of such notice and to pay the amount of the cesses due by him accordingly.

56. After publication of the extracts from the roll as provided in section 52, and in cases in

Owner of rent-free land bound to pay cess at full rate. which publication of the notice mentioned in section 54 is required, after publication of such notice, and not otherwise, every owner and holder of any rent-free land included in such extracts and every person in receipt of the rents and profits or in possession and enjoyment of such land shall be bound to pay year by year to the holder of the estate or tenure in the return of which such land has been included the amount of the road cess and public works cess which may thereafter become due to such holder, calculated on the annual value of such land as entered in such extracts, or on any other annual value which may have been determined by the Collector under section 53, at the full rate or rates which may have been fixed under this Act for the levy of such cesses respectively in the district generally for the year.

57. The payment of the cesses for each year

by the holder of any land which is held rent-free shall be made by two equal instalments, or in one payment, upon such days or day as shall be for that purpose fixed by the Lieutenant-Governor.

58. When an instalment of the cesses due on

If instalment not paid within a month, double the amount may be recovered. any rent-free land is not paid to the holder of the estate or tenure to whom it is due within one month of the date on which such instalment is payable, such holder shall be entitled to recover a sum equal to double the amount of such instalment due to him under sections 56 and 57, with interest on such sum calculated at the rate of twelve and a half per centum per annum from the date on which such instalment was payable, and with all costs of suit;

Provided that such holder shall have paid to the Collector all sums due to such Collector up to date in respect of road cess and public works cess, and not otherwise.

59. If the holder of any estate or tenure shall have omitted to enter in his return (whether such return was made under Bengal Act X of 1871,

or under this Act), any rent-free land which he was bound to enter in such return, such holder may at any time after the passing of this Act give in to the Collector a Supplementary Return showing the necessary particulars in respect of the land so omitted in the form given in Part IV of Schedule A, and shall thereupon pay to the Collector the amount of the cesses which would have been payable by him to such Collector in respect of such land for the three years next preceding, or for any shorter period which may have elapsed since the estate or tenure was last valued.

60. Such Supplementary Return shall to all intents and purposes have the same effect as a return duly made under the provisions of section 51; and sections 51 to 56 (both inclusive) shall be applicable to and in respect of any rent-free land included in such supplementary return.

61. The provisions of sections 57 and 58 shall be applicable to every amount which, as provided in section 56, may become payable by the owner and holder of any such rent-free land to the holder of any such estate or tenure after the fulfilment of the requirements in sections 52, 53, and 54 contained.

62. The provisions of section 58 shall not be applicable to any such amount which may have become so payable under the provisions of Bengal Act X of 1871 or of this Act before the fulfilment of the requirements of the sections 52, 53, and 54; but when any instalment of cess which may have become payable before the fulfilment of such requirements has not been paid to the holder of such estate or tenure on the date on which such instalment was payable, the holder of such estate or tenure may recover the amount of such instalment, together with interest at the rate of twelve and a half per centum per annum on such amount, and with all costs of suit;

Provided that no holder of an estate or tenure shall recover any amount under the provisions of this section, unless he has paid to the Collector all sums which became payable by him to such Collector on account of road cess and public works cess, at any date within the year in which the amount sought to be recovered became payable to such holder of an estate or tenure.

63. As soon as the said requirements shall have been fulfilled, in respect of any such land which is included in any such supplementary return, every owner and holder of such land and every person in receipt of the rents and profits, or in possession and enjoyment of such land, shall be bound to pay the amount of the road cess and public works cess which may thereafter

become due on such land to the holder of the estate or tenure, in the supplementary return of which such land has been included. Sections 56 and 57 and 58 shall be applicable to the cesses so payable.

64. (1)—Every holder of an estate or tenure who has included any rent-free lands in any return made to the Collector in respect of his estate or tenure under the provisions of the Bengal Act X of 1871, and has paid to the Collector any cess payable under the said Act, or under the Bengal Act, II of 1877, in respect of the said rent-free lands, may at any time after the commencement of this Act give in to such Collector an additional return in the form given in Part IV of Schedule (A).

(2)—Such additional return shall be deemed to be a supplementary return within the meaning of section 59, and from the date of the inclusion of any such lands in such additional return the same consequences shall ensue, and the same rights and obligations accrue to the Collector and to the holder of such estate or tenure, and the same liabilities shall attach to the owner, holder and occupier of such lands as would have attached to them respectively if such lands had been included in a supplementary return given in under section 59.

65. Whenever any occupier of land which is held rent-free by the owner thereof shall have paid any sum as cess due in respect of such land to any holder of an estate or tenure to whom such cess is payable, such occupier shall be entitled to deduct the sum so paid by him from the rent next thereafter payable by him to the owner of such land, until such sum is fully adjusted.

66. Notwithstanding anything in this Chapter contained, the Collector may at any time cause a notice as mentioned in section 16 to be served on the holder of any rent-free land which he shall consider not to have been entered in the return of any estate or tenure in which such land ought to have been included under the provisions of section 51. Such notice shall require the holder of such land to lodge at the office of the said Collector a return in the form in Schedule (A) contained in respect of such land;

and on service of such notice the provisions of this Chapter shall no longer apply to such lands; but the same consequences shall ensue, and the same liabilities shall attach to the holder of such land as would have ensued and would have attached if such lands had constituted a revenue-free estate.

If the Collector has reason to believe that any land in respect of which he determines to serve such notice has been included in the return of any estate or tenure, he shall give notice of his intention to the holder of such estate or tenure, and shall alter such return as may be requisite, and shall correct the valuation and assessment of such estate or tenure as may be required.

67. If within one year of the commencement of this Act no notice has been served as mentioned in section 66 on the

holder of any rent-free land requiring him to lodge a return in the office of the Collector, and if such land has not been included in any extracts from the returns of estates and tenures published by the Collector under section 52 or other similar section, the holder of such rent-free land shall be bound within one month of the expiration of such year to give information of such omission to the Collector, together with a description of the said land, a specification of the village or villages within which it is situate, the area in each village, and the amount of rent payable to him thereupon;

Provided that no holder of rent-free land who at any time after the expiration of the time prescribed shall of his own motion and otherwise than after the issue of any notice by the Collector in respect of his lands give such information to the Collector shall be liable to prosecution for omitting to give such information within the prescribed time.

68. On receipt of such information whether within the time prescribed or after the expiration thereof, the Collector may, by an order in writing, require such owner or holder to make a return of his land in the form in Schedule (A) contained, or, if the gross rental of such land does not exceed one hundred rupees, may order that such land shall be summarily valued under section 27 or section 28, and may proceed to make such valuation.

69. Every order made by a Collector under the last preceding section shall have the same effect and be followed by the same consequences as the issue of a notice by the Collector under section 66.

70. As soon as any rent-free land which had not previously been included in the valuation of any estate or tenure, has been valued by the Collector after the issue of a notice as provided in section 66, or after an order made under section 68, the holder of such land shall become liable to pay to the Collector the road cess and the public works cess due on such land, in accordance with such valuation, for the three years last preceding such valuation, at the full rates at which such cesses were respectively levied for each such year in the district generally, together with interest calculated at twelve and a half per centum per annum on each instalment from the date on which such instalment would have been payable if such valuation had been in force.

71. No owner or holder of rent-free land on whom a notice has been served by the Collector under section 66, or in respect of whose land an order has been made by the Collector under section 68, shall be liable to have the land to which such notice or order refers included in any return of an estate or tenure or to pay any amount as road cess or public works cess otherwise than to the Collector or to some person appointed by him in that behalf, unless, on a revaluation of any estate or tenure being made, the Collector shall by an order in writing direct that for the future such land shall be included within such estate or tenure for the purposes of this Act;

and upon such order being made the provisions of this Chapter, in so far as they are applicable, shall apply to the assessment and payment of road cess and public works cess in respect of such land.

CHAPTER V.—Valuation, assessment, and levy of cesses on mines, railways, and other immovable property.

72. On the commencement of this Act in any district, and thereafter before the close of each year,

Notice to return profits. the Collector of the district shall cause a notice to be served upon the owner, chief agent, manager or occupier of every mine, quarry, tramway railway and other immovable property not included within the provisions of Chapter II, and not being one of the tramways or railways mentioned in section 8; such notice shall be in the form in Schedule (E) contained, and shall require such owner, chief agent, manager or occupier to lodge in the office of such Collector within two months a return of the annual net profits of such property, calculated on the average of the annual net profits thereof for the last three years for which accounts have been made up.

Such Collector may in his discretion extend the time allowed for lodging such return.

73. Whenever any property assessable under this Chapter lies in two or more districts, the notice to furnish a return under section 72 shall be served on the owner, chief agent, manager or occupier of such property by or through the Collector of the district in which such owner, chief agent, manager or occupier may reside or have his chief place of business, and one return for the whole of such property shall suffice.

74. Whenever any property assessable under this Chapter lies partly within and partly outside the territories administered by the Lieutenant-Governor of Bengal, the return furnished as required by section 72 shall state the total annual net profits calculated as aforesaid accruing from such property, and also the proportion of such profits which may reasonably be calculated to accrue in the territories administered by the Lieutenant-Governor of Bengal.

75. If such return be not furnished within the period of two months from the date on which such notice was served, or within any extended time allowed by the Collector of the District, or if such Collector shall deem that any return made in pursuance of such notice is untrue or incorrect, such Collector shall proceed to ascertain and determine by such ways or means as to him shall seem expedient the annual net profits of such property calculated as aforesaid.

76. If such Collector be unable to ascertain the annual net profits as aforesaid of any property assessable under this Chapter, he may, by such ways or means as to him shall seem expedient, ascertain and determine the value of such property, and shall thereupon determine six per centum on such value to be the annual net profits thereon.

77. The expenses incurred in making any valuation under section 75 or section 76 may be recovered together with all

costs of the recovery thereof as provided in section 98 from the person who was bound to make such return or who made the incorrect return.

78. So soon as such Collector shall have ascertained and determined the annual net profits as aforesaid of any such property, he shall cause to be served upon the owner, chief agent, manager or occupier of such property a notice informing him of the amount of the annual net profits so ascertained and determined by him.

79. New valuations under this Chapter shall be made by the Collector of the district every year, and such Collector may for that purpose cause such notices to be issued and served, and such returns to be made, and shall have such powers and authorities as are in this Part mentioned and conferred;

Provided that whenever any return made under section 72 shall be accepted by the Collector for any year, the owner, chief agent, manager or occupier of such property may, if he see fit, declare in writing at the time of such acceptance that the annual net profits set forth in such return may, for the purposes of this Act, be deemed to be the annual net profits for each of the five years then next ensuing;

And if the Collector of the district shall agree to accept such declaration, no new valuation shall be made of such property until the said five years shall have expired.

80. When the rate of road cess and public works cess to be levied in the district upon property assessable under this Chapter shall have been determined for any year as in this Act provided, the Collector of the district shall cause to be served on the owner, chief agent, manager or occupier of every such property a notice showing the amount of road cess and public works cess respectively payable in respect of such property, and specifying the date from which such cesses shall take effect. And such amount shall be payable by such owner, chief agent, manager or occupier to such Collector in two equal instalments—the first, on the expiry of six months, the second on the expiry of nine months, after the date fixed as hereinafore provided for the commencement of the year.

81. In any case in which the occupier of such property is a different person from the owner, and has paid in excess of half of the sum due as road cess and public works cess on account of any instalment, such occupier shall be entitled to deduct the amount of such excess from the next and subsequent instalments of rent payable in respect of such property; and every owner who has paid in excess of half of such sum due shall be entitled to recover the amount of such excess from the occupier, provided that in no case shall an occupier deduct from his annual rent more than half of the rate of the road cess and public works cess on every rupee thereof.

82. The total of the cesses payable in respect of property assessable under this Chapter, owned or occupied by the same person in two or more districts, shall be payable to the

Collector of the district where the owner, chief agent, manager, or occupier may reside or have his chief place of business, and shall be by him transmitted to the Collectors of other districts in the proportion in which the Committees of such district shall be severally entitled thereto, as provided in the section next following.

83. Whenever any property assessable under this Chapter lies in two or more districts the Lieutenant-Governor shall from time to time determine out of the total annual net profits stated in the return, or in the valuation of such profits accruing in the territories subject to him, and ascertained in any manner as aforesaid, the proportions in which such property shall be assessed in each of the said districts respectively, and the proportion of the road cess due thereon which shall be assigned to the Committee of each district concerned.

84. Every notice under this Chapter may be served—
Service of notices under this Chapter.
 (a) by leaving it at the registered office (if any) of such owner, chief agent, manager or occupier aforesaid; or
 (b) by sending it by post in a letter addressed to such owner, chief agent, manager or occupier at his office, or, if he have more offices than one, at his principal office; or
 (c) by giving it to such owner, chief agent, manager or occupier.

CHAPTER VI.—*Special provisions for Orissa and Midnapore.*

85. In any district of the province of Orissa and in the district of Midnapore, the Collector may at any time, with the sanction of the Commissioner, order that any revenue-free estate not exceeding 500 standard bighas in extent, of which the valuation shall have been completed, shall, for the purpose of payment and levy of the cesses due in respect thereof, be annexed to any other estate within the ambit of which it is situate or which it adjoins.

86. Notice of such order shall be given by the Collector to the holder of the estate to which such revenue-free estate is ordered to be so annexed, and to such notice shall be appended a copy of the valuation-roll of the said revenue-free estate, and thereupon such holder shall be liable to pay annually to the Collector on account of such revenue-free estate, road cess and public works cess at one-half of the rates which may be fixed under this Act for the levy of the said cesses respectively, in the district generally for each year.

87. Notice of such order shall also be given by the Collector to the holder of the said revenue-free estate, and such notice shall require him to pay annually, and he shall thereupon be bound to pay to the holder of such other estate, road cess and public works cess at the full rates which may be fixed under this Act for the levy of the said cesses respectively in the district generally for each year.

88. Such cesses shall be so payable by the holder of the said revenue-free estates in two equal instalments on such dates as may be fixed by the Lieutenant-Governor under section 42 for the payment of cess by the holders of revenue-free estates, or in such other instalments and on such other dates as the Lieutenant-Governor may direct, or, if the Lieutenant-Governor shall so order, the whole amount so payable on account of such cesses for each year shall be payable in a single sum on any such date as the Lieutenant-Governor may appoint.

In default of payment as hereby required, the provisions of section 47 shall be applicable.

89. Whenever the service of a notice on the holder of a revenue-free estate is required by the provisions of section 40, the Collector shall cause such notice to be served, notwithstanding that the revenue-free estate may have been annexed to another estate as hereinbefore provided; and the Collector shall further cause a notice containing the same particulars to be served in respect of such revenue-free estate on the holder of the other estate to which it is under the provisions of section 85 annexed.

90. The Collector may at any time, with the sanction of the Commissioner, revoke any order passed under section 85, and shall give notice of such revocation both to the holder of the revenue-free estate affected and to the holder of the other estate to which such revenue-free estate was annexed.

CHAPTER VII.—*Miscellaneous.*

91. The Collector, with the sanction of the Board of Revenue, may appoint such establishments as may be required for making valuations and revaluations under this Act, for making collections, recovering arrears, keeping accounts connected therewith, and generally for all purposes connected with such valuations, revaluations, collections and recoveries, and other purposes of this Act, and may incur such other expenses as are requisite for such purposes.

and the payment of such establishments and other charges on bills signed by the Collector shall be the first charge on the District Road Fund.

92. For the purpose of making any valuation of lands directed by this Part, the Collector shall exercise the powers vested in Collectors by clause 1 of section 23, and clause 1 of section 24 of Regulation VII of 1822, except so far as the said clauses authorize any enquiry into rights or interests attaching to such lands.

93. Every valuation under this Part shall be open to revision by the Commissioner or Board of Revenue, and not otherwise.

94. Any person who is bound to make any return under this Part shall be deemed to be

legally bound to give notice and to furnish information to a public servant in respect of the same. If the Collector, shall see ground for believing that any return made is false, he may prosecute the maker accordingly. And if the person so prosecuted is convicted, the Collector may proceed to make a valuation of the lands mentioned in such return by such ways and means as to him shall seem expedient.

95. Every return filed by or on behalf of any person in pursuance of the provisions of this Part shall bear the signature and address of such person, or his authorized agent, and shall be admissible in evidence against such person, but shall not be admissible in his favour.

Return evidence against the maker only.

96. Every notice under this Part required to be served, except as otherwise expressly provided, may be served—

Service of notices under this Part.

(1) by delivering the same to the person to whom it is directed, or on failure of such service, by posting the same on some conspicuous part of the house in which the said person resides, or by delivering the said notice to any agent authorized to appear generally for the person to whom such notice is directed; or

(2) by sending a registered letter containing such notice directed to the said person at his usual place of abode, or to the place where he may be known to reside; or

(3) by posting a copy of the notice at the māl cutcherry of the estate or tenure to which the notice relates, or if no such māl cutcherry be found, on some conspicuous place on such estate or tenure; and, in the case of estates paying their annual revenue by four instalments, by delivering another copy thereof to the agent who shall have paid an instalment of revenue next after the preparation of such notice. In all cases where two or more persons are holders of an estate or tenure, service of notice under this clause shall be deemed to be good and sufficient service on each and all of such persons.

97. The costs of service of every notice and process by this Act required to be served shall in the first instance be defrayed from the District Road Fund, and subject to such rules as may be made by the Board of Revenue under section 106; shall be recoverable either from the person to whom such notice or process is addressed, or from the person owing to whose default such notice or process is issued, as the Collector may think fit; and every such amount shall be deemed to be due to the Collector, but when levied by the Collector shall be credited to the District Road Fund;

Costs of service.

Provided that no costs or other expenses whatever shall be recovered from any person in respect of the publication or issue of any proclamation or notice calling for any return, or giving intimation of any amount payable by any person as cess under this Act other than notices of demand to pay any amount of cess which has become due.

Amounts to be recovered for certain notices.

98. Every amount due, or which may become due, to any Collector under the provisions of this Act in respect of any arrears of cess, of any expenses incurred, of any fee or costs

Dues under the Act to be levied as public demand.

payable, of any notices served, of any fines imposed or on any other account may be realized by such Collector by any process provided by any law for the time being in force for the realization of Public Demands; and shall be deemed to be a Public Demand under such law;

Provided that the District Road Committee shall indemnify the Collector of the district for all expenses incurred, and for all costs and damages for which such Collector may become liable (whether in connection with suits before the civil courts or otherwise) in respect of any proceedings for the recovery of any such dues as aforesaid.

99. Instead of proceeding as provided by the last preceding section for the recovery of any sum due under this Act, or if after so proceeding the Collector shall have failed to find property belonging to the person from whom any such sum is due, by the sale of which such sum may be fully recovered, the Collector may, if he see fit, after recording his opinion to that effect, cause a notification in form in Schedule (F) contained to be issued for the estate or tenure in respect of which any such amount is due. Such notification shall be published by beat of drum in every village containing any land to which such notification relates, and a copy thereof shall be posted in a conspicuous place in every such village and at the māl cutcherry of the estate or tenure to which such notification relates, if such cutcherry be found.

Every payment of rent, save and except to the Collector or some person by him thereunto appointed, made after such publication until further order from the Collector, shall be null and void;

and the Collector may recover by any process of law for the time being in force, by which he might recover rent due to the Government from a tenant in an estate which is managed directly by the Collector, the rent then or thereafter to become due from any occupier, tenure-holder, under-tenant or ryot on the estate or tenure in respect of which the notification has been issued, until the amount due to the Collector together with all costs shall be satisfied, whereupon the said notification shall be revoked.

The receipt of the Collector in respect of all sums paid to him as rent or so recovered shall be, to the extent of such sums, a valid discharge in respect of rent due by the occupier, tenure-holder, under-tenant or ryot, to whom such receipt is given.

In case the Collector shall see fit so to proceed, the claim for arrears of road cess and public works cess due from any estate or tenure in respect of which a notification has been issued as above provided, shall have priority over any other demand or claim or lien existing thereupon other than the demand of Government revenue.

Collector's claim to have priority.

100. The Lieutenant-Governor may at any time invest any person with the powers of a Collector under this Part to be exercised by such person under the control or supervision of the Collector, or independently of such control and supervision, as the Lieutenant-Governor shall direct.

Lieutenant-Governor may invest any person with Collector's powers.

101. The Collector may, with the sanction of the Commissioner, delegate all or any of his powers and functions under this Part to be exercised, under the control and supervision of the Collector, by any Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer of like rank;

Provided that every order passed by such Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer, shall be appealable to the Collector within fifteen days of such order being passed.

102. Every person who shall deem himself to be aggrieved by any valuation made by a Collector under the provisions of sections 75 or 76 may, within one month after the issue of the notice mentioned in section 78,

and every person who shall deem himself to be aggrieved by any valuation made by the Collector under the provisions of any other section of this Part may, within one month after the posting up of a copy of the valuation-roll as mentioned in section 35,

prefer his objections to the Collector, and if such objections, or any of them, are disallowed, may, within one month of such disallowance, appeal to the Commissioner against such valuation, and the decision of the Commissioner shall be final.

103. Every order for the levy of a fine or of expenses passed by a Collector under this Act shall be appealable to the Commissioner within one month from the service of the first process for the levy of such fine or expenses. Except as otherwise provided in section 18, pending such appeal, and until the order of the Commissioner which shall be final, all process for such levy shall be discontinued.

104. Every order passed by the Collector under sections 19, 20, 26, 50, 51, 53, 85, 98, or 99, shall be appealable to the Commissioner within one month from the date of such order.

105. Notwithstanding anything hereinbefore contained, all proceedings of the Collector or of any officer of a lower grade under this Part shall be subject to the general control and supervision of the Commissioner and of the Board of Revenue, and all such proceedings of the Commissioner shall be subject to the general control and supervision of the Board of Revenue.

106. The Board of Revenue may from time to time make, and, when made, from time to time alter, add to, or cancel, any rules—

(a) prescribing forms for the notices, returns and valuation-rolls required by this Part to be issued or made;

(b) prescribing the amounts which shall be levied in respect of the issue of each notice and process under this Part, and regulating the recovery thereof under section 97;

(c) prescribing the amount of copying fee to be levied in respect of supplying extracts and copies of returns and valuation rolls as provided in section 34;

(d) apportioning the amount of the cesses for the payment of which the respective holders of the several shares of an estate in respect of which separate accounts are kept shall be primarily liable under section 41;

(e) regulating the opening, keeping, and closing of separate accounts in respect of amounts of cess payable by recorded shareholders in revenue-free estates as provided in section 46.

(f) regulating the proceedings of Collectors under Chapter V;

and otherwise providing for the proper execution of this Act in respect of valuations, of the assessment, and of the levy of the cesses and other sums due under the same.

107. Nothing in this Part contained, and nothing done in accordance with this Act, shall be deemed to affect the rights of any person in respect of any immovable property or of any interest therein except as otherwise expressly provided in this Act.

PART III.

CONSTITUTION AND ADMINISTRATION OF THE DISTRICT ROAD FUND.

CHAPTER VIII.—*Constitution and Application of the District Road Fund.*

108. The District Road Fund of every district under this Act shall consist of the amount produced by the road cess,

of all sums levied or recovered as fines, penalties or otherwise in respect of the cesses under this Act,

of all sums assigned by the Government thereto, whether as a contribution from the proceeds of the public works cess towards the expenses of assessing and collecting such cess jointly with the road cess or otherwise, and

of all sums whatsoever which may be at the disposal of the District Road Committee as hereinafter appointed.

109. The District Road Fund of every district shall be applicable to the following objects and in the following order:—

Firstly.—To the payment of the cost of establishments entertained and expenses incurred by the Collector as mentioned in section 91;

to the indemnification of the Collector with the sanction of the Commissioner, for any other costs or damages which he may have incurred, or for which he may have become liable, in the course of the proceedings for the assessment and collection of the cesses under this Act;

and to the payment of such sums as may be determined by the Lieutenant-Governor for the purposes mentioned in section 181, subject to the limit imposed in that section:

Secondly.—To the payment of establishments entertained and expenses incurred by the District Road Committee, for the purposes of this Act, and of any leave allowances, gratuities, or pensions which may be payable under this Act:

Thirdly.—To the payment of any sums which the Committee may under this Act from time to time have undertaken to pay as interest on capital expended on any works which may directly improve the means of communication.

within the district or between the district and adjacent districts :

Fourthly.—To the repair and maintenance of roads, bridges, water-channels and other means and appliances for facilitating communications which have been taken charge of by the Committee under this Act, or towards which they may have agreed to contribute :

Fifthly.—To the construction of new roads, bridges, water-channels and other means of communication ;

to the construction, provision, repair and maintenance of any means and appliances for facilitating communication within the district or between the district and adjacent districts which the Committee may determine to construct or to take charge of, or towards which they may determine to contribute ;

to the planting of trees by the roadside ; and to the construction and maintenance of any means and appliances for improving the supply of drinking-water, or for providing or improving drainage ; and

Sixthly.—To investment in any local debenture loans issued by the Government of India or the Lieutenant-Governor for the construction of productive works, which may directly improve the means of communication within the district, or between the district and adjacent districts ;

Provided—

(1)—that no sum shall be expended from the District Road Fund in the construction of any

channel for the purposes of irrigation,

or for the purposes of drainage connected with any irrigation works in charge of public officers,

or for the improvement or maintenance of any water-channel on which tolls are levied, when the proceeds of such tolls are not paid into the District Road Fund ;

(2)—that no part of the District Road Fund of any district shall be applied to the construction or maintenance of any road within any first or second class municipality under the Bengal Municipal Act, 1876, unless such road shall have been expressly excluded from the operation of the said Act under section 32 thereof ; and

(3)—that no part of the District Road Fund of any district shall be expended on any work or for any purpose without the limits of such district, unless the special sanction of the Lieutenant-Governor to such expenditure shall have been obtained, as being for the benefit of the district charged.

110. With the sanction of the Lieutenant-Governor the Committee may from time to time undertake to guarantee the annual payment from the District Road Fund of such sums as they shall think fit, as interest on capital expended on any works which may directly improve the means of communication within the district, or between the district and other districts.

111. Whenever any works to which any portion of the Road Fund of any district is applicable under the last preceding section extend over more than one district, the Lieutenant-Governor may decide the proportions in which the Road Fund of each district concerned shall contribute towards the cost or interest upon the cost of such works.

CHAPTER IX.—The District Road Committee.

112. For the administration of the District Road Fund, and for the construction, repair and maintenance of district roads,

Constitution of District Road Committee.

bridges, water-channels and other works as aforesaid under this Act, the Lieutenant-Governor shall from time to time appoint, or cause to be elected, under such rules in regard to qualification, election, and discharge, as may by him be prescribed, any number of the payers of road cess of such district, their managers or agents to be members of a District Road Committee.

113. Every member of the Committee may hold office for five years from the date of his appointment

or election, and the Lieutenant-Governor may at any time before the expiration of such term of five years accept the resignation of such member.

114. The Lieutenant-Governor may remove any member appointed or elected under this Act, if such member shall have been guilty of misconduct in the discharge of his duties, or of any disgraceful conduct.

115. Any member who, without having obtained permission from the Committee, shall have omitted to attend six consecutive meetings of the Committee,

and any member who shall have been sentenced to imprisonment, shall cease to be a member of the Committee.

116. In addition to the members appointed or elected as aforesaid, the Lieutenant-Governor may appoint any officer of Government to be a member of the Committee, and may direct, by a writing signed by him, that all persons holding the offices in such writing specified shall be *ex-officio* members of the Committee for any district in which they exercise the said offices, and in which this Act shall have come into force ;

Provided that the number of members of the Committee holding salaried offices under the Government shall not be more than one-third of the total number of the Committee.

117. No act or proceedings of the Committee shall be invalidated by reason that at the time of doing such act or taking such proceedings the number of members of the Committee as then existing, who were holding salaried offices under the Government, was greater than the proportion mentioned in the last preceding section ; and no act or proceedings of any meeting shall be invalidated by reason of the proportion of members holding such salaried offices as aforesaid present at the same being greater than as provided by the said section.

Their mode of transacting business.

118. The Collector of the district shall be the Chairman of the Committee, and the Vice-Chairman shall be appointed as provided in section 129.

Chairman and Vice-Chairman of Committee.

119. The Committee shall have an office within the district in and for which they shall have been appointed, and shall meet for the transaction of business at least once in every quarter of a year.

120. There shall be two kinds of meetings for the transaction of business—namely, special meetings and ordinary meetings.

121. Meetings of the following description shall be special meetings:—

- (1) Any meeting convened by the Chairman under section 123;
- (2) For the election of a Vice-Chairman under section 129;
- (3) For determining the salary of the Engineer under section 131;
- (4) For the election of an Engineer under section 132;
- (5) For determining the details of establishment, and the salaries to be attached to each office under section 133;
- (6) For making rules for leave of absence under section 134, and for pensions and gratuities under section 138;
- (7) For considering and passing the general statement under section 141 or any revised or supplemental statement under section 143;
- (8) For preparing and framing an estimate of income and expenditure, and for determining the rate of road cess for the coming year under sections 146 and 148;
- (9) For amending any such estimate under section 157;
- (10) For receiving and considering the annual report and accounts under section 179.

All other meetings shall be ordinary meetings.

122. The Chairman, or, in case of his absence at the time appointed for the meeting, the Vice-Chairman, shall preside at every meeting of the Committee. In the absence of both the Chairman or Vice-Chairman the members present may choose one of their number to be President of such meeting.

123. The Chairman, or, in case of his absence, the Vice-Chairman, may, whenever he thinks fit, and shall, upon a requisition made in writing and signed by not less than one-third of the members, convene a meeting.

124. At least ten days' notice shall be given of every meeting. Every notice shall state the business to be transacted at the meeting proposed to be called; and no business other than that so stated shall be transacted at such meeting, except with the permission of the meeting.

125. (1)—No business shall be transacted at any special meeting unless at least one-fourth of the total number of members forming the Committee at the time of the meeting are present at the commencement and close of such business; and no business shall be transacted at an ordinary meeting unless at least three members are so present.

(2)—The Committee may delegate any of their powers to Sub-Committees consisting of such member or members of their body as they think fit. Any Sub-Committee so formed shall, in the exercise of the powers delegated, conform to any regulations that may be imposed on them by the Committee.

(3)—The Committee may hold meetings, adjournment, voting, and adjourn as they think proper. Questions at any meeting shall be determined by a majority of votes of the members present, and in case of an equal division of votes, the President shall have a second or casting vote.

126. If at the time appointed for a special meeting, or within one hour thereafter, a quorum is not present, the meeting shall stand adjourned till some future day to be appointed by the Chairman or Vice-Chairman of the Committee, and ten days' notice of such adjourned meeting shall be given. The members present at such adjourned meeting shall form a quorum, whatever their number may be.

127. The minutes of the proceedings of every meeting shall be recorded in a book to be kept for that purpose in the office of the Committee, and any person resident in, or owning or holding land in, the district, may at all reasonable times inspect and examine such book without payment of any fee, and may obtain a certified copy of any extract therefrom on payment of such fees as the Lieutenant-Governor may direct.

At the request of any member of the Committee who is not acquainted with the English language, the Chairman shall cause to be delivered to such member an abstract of the minutes of any meeting in the vernacular of the district.

128. All correspondence between the Committee and the Lieutenant-Governor shall pass through the office of the Commissioner, who in all things under this Part shall be subject to the control and supervision of the Lieutenant-Governor.

The Committee shall furnish the Lieutenant-Governor and the Commissioner respectively with any information for which they may call connected with the duties imposed upon them by this Act.

Their Vice-Chairman, Engineer, and Establishment.

129. The first meeting of the Committee shall be convened by the Chairman at such time as he shall think fit, and shall proceed to nominate one of the members of the Committee to be Vice-Chairman of the Committee, and shall submit to the Lieutenant-Governor the name of, the person so nominated; whereupon, the Lieutenant-Governor may, if he think fit, appoint such person to be Vice-Chairman of the Committee, or may require the Committee to nominate and to submit to him the name of some other person, and whenever the office of Vice-Chairman shall be vacant, a Vice-Chairman shall be nominated and appointed in the manner abovementioned;

Provided that whenever the office of Vice-Chairman may be Chairman shall become vacant, the Chairman may, with the approval of the Commissioner, appoint any member of the Committee to be Vice-Chairman thereof *ad interim* until the vacancy shall have been filled up by appointment as above provided.

The Vice-Chairman may hold office for a period not exceeding two years, and at the expiration of that time may be re-nominated by the Committee and re-appointed to the office by the Lieutenant-Governor.

130. The Lieutenant-Governor may, if he thinks fit, upon the recommendation of two-thirds of the members voting at any special meeting, remove the Vice-Chairman, and any member entitled to vote may give a proxy in writing to any other member for the above purpose.

Such proxy shall be produced at the time of voting, and shall entitle the member to whom it is given to vote as authorized by the tenor of such proxy.

131. The Committee at a special meeting shall determine the salary which they are prepared to give to the District Engineer, and shall report the same to the Lieutenant-Governor, who may approve of such salary, or require the Committee to increase or to reduce the same. In determining such salary regard shall be had in each district to the character of the works and the nature of the duties required therein. The salary so determined and approved may from time to time be altered by the Committee with the approval of the Lieutenant-Governor.

132. (1)—Whenever the office of District Engineer shall be vacant, the Committee shall represent the occurrence of such vacancy to the Lieutenant-Governor, who shall thereupon cause a list of qualified officers, not being less than three in number, to be laid before the Committee, and the Committee shall proceed to elect a District Engineer from the persons named in such list.

(2)—All appointments of District Engineers existing at the time of the commencement of this Act shall hold good for a period not exceeding two years from such commencement, and on the expiration of such time every office of District Engineer to which the last appointment shall have been made before the commencement of this Act shall be deemed to be vacant, and a District Engineer shall be appointed in manner above prescribed.

Provided that if the Lieutenant-Governor and the Committee are satisfied that no change is required, any person holding the appointment of District Engineer at the time of the commencement of this Act may, with the sanction of the Lieutenant-Governor, be re-appointed by the Committee to be District Engineer.

(3)—The District Engineer may be suspended, removed or dismissed, from his office by the Lieutenant-Governor.

133. The Committee, subject to the limit of cost imposed by section 135, may, with the sanction of the Commissioner, determine, and from time to time

alter, the details of the establishment of officers (other than the District Engineer), clerks, and servants to be employed by them or by any Branch Committee, as hereinafter appointed, and the salary to be paid to each such officer, clerk, or servant; provided that no salary exceeding Rs. 200 a month shall be attached to any office without the express sanction of the Lieutenant-Governor.

Appointments to offices on the establishment so determined shall be made as follows:—

to every office of which the salary does not exceed Rs. 50 per mensem, by the Chairman of the Committee or of the Branch Committee, as the case may be;

to every office of which the salary exceeds such amount, by the Committee or the Branch Committee, as the case may be, with the approval of the Commissioner.

Any such officer, clerk, or servant, as aforesaid may be suspended or dismissed by the authority appointing him, subject to an appeal to the Commissioner, whose decision shall be final.

134. The Committee shall make such rules as to leave of absence and absentee allowances as they think fit for their own officers and servants, as well as for those of any Branch Committee;

Provided that in the case of District Engineers, drawing a salary of Rs. 200 or upwards per mensem, leave of absence on medical certificate may be granted by the Lieutenant-Governor in accordance with the rules contained in Supplement F of the Civil Leave Code, or any other rules for the time being in force for uncovenanted officers of Government, and that no other leave of absence shall be granted to a District Engineer by the Committee without the sanction of the Lieutenant-Governor.

135. The aggregate salaries and absentee allowances of the engineers, officers, clerks and servants aforesaid, entertained by any District Road Committee and by all Branch Committees in any district, together with the expenses of the Collector's establishments under section 91, and the amount which such District Road Committee is required to pay under section 181 shall not for any one year, without the express sanction of the Lieutenant-Governor, exceed one-fourth of the income of the Committee for the said year, exclusive of the balance of the previous year.

136. The Lieutenant-Governor may, on the application of two-thirds of the Committees in any division, appoint a Divisional Superintendent of Works, with the necessary office establishment, for the control and supervision of the executive works establishment in all districts of such division, and may determine the proportion of the cost payable by each district in the division in respect of the same.

137. The Lieutenant-Governor may, on the application of any number of districts, whether forming part of the same division or otherwise, appoint a Superintendent of Works and establishment as aforesaid for such districts, and determine the proportion of the cost payable by each such district in respect of the same.

138. The Committee may, with the approval of the Lieutenant-Governor, make rules for pensions and gratuities to be granted and paid out of the District Road Fund to their officers and servants, and to those of any Branch Committee, and to the members of any establishment appointed by the Collector of the district under section 91, and may from time to time, with such approval, repeal, alter or add to such rules;

Provided that no officer shall be entitled to any pension or gratuity under this Act from the Road Fund of any district in respect of any period during which he was not serving under the Committee of such district, or under the Collector of such district on an establishment entertained under section 91 for the purposes of this Act;

Provided also that no officer lent by Government and contributing from his salary to any pension fund shall be entitled to claim any pension from the District Road Fund.

Their Functions.

139. The Committee may through their Chairman or Vice-Chairman enter into and execute any contract necessary for the purposes of this Act;

Provided that every contract made on behalf of the Committee in respect of any sum exceeding five hundred rupees, or which shall involve a value exceeding five hundred rupees, shall be sanctioned by the Committee and shall be in writing and signed by at least two of the members of the Committee, one of whom shall be the Chairman or Vice-Chairman:

Unless so executed, such contract shall not be binding on the Committee.

140. No member, officer or servant of the Committee shall be in anywise pecuniarily interested in any contract or work made with, or executed for, the Committee; and if any such member, officer or servant be so interested, he shall be incapable of afterwards continuing to be a member of the Committee, or holding or continuing in any office or employment under the Committee, and shall be liable on conviction thereof to a fine of five hundred rupees;

Provided that nothing in this section shall apply to any person by reason only of his being a shareholder in any company incorporated by Act of Parliament or by Royal Charter or otherwise, or registered under any Act for the registration of Joint-Stock Companies, passed by the Parliament of the United Kingdom, or by any Indian Legislature, which may enter into any contract with the Committee, or execute any work for the Committee, if such person shall, at or before the time of any such contract being made or tendered for, declare to the Committee the extent of his interest in such Company, and, if he be an officer or servant of the Committee, obtain the sanction of the Committee to his continuing to be such officer or servant.

141. On the commencement of this Act in any district or part of a district, the Vice-Chairman, within three months after his election, shall cause to be prepared a general statement

of the roads, bridges, water-channels and other means of communication to be brought within the operation of this Act within the three years then next ensuing, and the Committee shall at some meeting to be held within one month after the submission of such statement, or at any adjourned meeting, take such statement into consideration, and may pass such statement, or may make such alteration or addition therein as it shall think fit. Such statement shall be prepared with due advertence to the provisions of section 109.

142. The Committee shall forward the statement which shall be passed as provided in the last preceding section to the Commissioner for transmission to the Lieutenant-Governor.

143. The Vice-Chairman may in any subsequent year cause to be prepared a supplemental statement of the kind mentioned in section 141 or a revised statement, and every such supplemental or revised statement shall be subject to the provisions of the last two preceding sections with respect to the statement therein mentioned.

144. The Lieutenant-Governor may at any time order that any road, bridge, water-channel, or other means of communication as above-mentioned be included in, added to, or excluded from, any statement or supplemental or revised statement prepared as mentioned in section 141 or 143.

Estimates: determination of the rate for the year, and publication thereof.

145. The Collector shall, at such date as the Committee shall fix, prepare and deliver to the Committee a statement showing under separate heads the estimated proceeds, for the year then next ensuing, of the road cess at the maximum rate hereinbefore provided, and also of any sum and of any sources of revenue for the said year which the Lieutenant-Governor shall have assigned to the said district, or which may be otherwise at the disposal of the Committee.

146. The Committee shall, at some meeting to be held in such month as the Lieutenant-Governor shall determine, prepare an estimate of the income and expenditure of the Committee for the year then next ensuing.

147. Notwithstanding that any work has been included in such estimate, the Committee shall not begin the execution of any work until detailed specifications and estimates of the same have been passed, or until the execution of the work shall have been otherwise sanctioned by any authority whose sanction to the execution of such work is required under any rules made by the Lieutenant-Governor on that behalf as hereinafter provided.

148. In making the estimate of income as by the last section required, the Committee shall take into consideration any sum and the proceeds of any source of revenue which shall have been placed at their disposal by the Lieutenant-

Governor, or which may otherwise be available to them, and any unexpended balance of the District Road Fund of the previous year which is expected to be available for expenditure in the year of estimate; and shall proceed to determine the rate at which it will be necessary to levy the road cess for the last-mentioned year, so as to provide the further amount estimated to be required for expenditure in the said year.

149. The total amount proposed to be expended in any one year in and by any estimate prepared as required by section 146, shall not exceed the proceeds estimated to be at the disposal of the Committee for that year from the road cess, if levied within the district at the maximum rate at which such cess is leviable as mentioned in section 6, together with any sum, and the annual proceeds of any source of revenue which shall have been placed by the Lieutenant-Governor at the disposal of the Committee, or which may be otherwise at their disposal, and with the estimated unexpended balance of the District Road Fund of the previous year as abovementioned.

150. Every such estimate prepared by the Committee under section 146 shall be forwarded through the Collector of the district to the Commissioner, and the Commissioner may approve such estimate and the rate determined by the Committee.

151. If such estimate shall have been approved by any number being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make such alterations as he shall think fit in the details or total of such estimate, or may return such estimate to the Committee with instructions to make any such alterations in such details or total;

Provided that the Commissioner shall not make, and shall not require the Committee to make, otherwise than with their own consent, any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question, the cess being levied at the rate which may have been determined for such year by the Committee under section 148:

On receipt of such instructions the Committee shall proceed to make such alterations, and shall resubmit the estimate to the Commissioner, who shall thereupon approve of the estimate and of the rate determined by the Committee.

152. (1)—If any estimate prepared under section 146 shall have been approved by any number not being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make a communication to the Committee bringing to their notice any alterations which it appears to him to be desirable to make in the details or total of such estimate;

and on receipt of such communication, the Committee shall proceed to reconsider such suggestions, and may either

(a) adopt such suggestions or any of them and revise their estimate accordingly, and, if necessary, the rate determined by them as that at which the cess shall be leviable during the coming year, and submit such revised estimate and rate for the sanction of the Commissioner; or

(b) may adhere to their original estimate, and resubmit it to the Commissioner with their reasons for adhering to the same.

(2)—On receipt of such estimate so resubmitted the Commissioner may either sanction the estimate and rate as determined by the Committee or may submit such estimate, together with the reasons recorded by the Committee for adhering to the same, to the Lieutenant-Governor.

153. Whenever any such estimate shall be so submitted by the Commissioner, the Lieutenant-Governor may approve of such estimate, or pass such orders as he shall think fit, in respect to the alteration of the details or of the total of such estimate;

Provided that the Lieutenant-Governor shall not make any such alterations or require the Committee to make any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question, the cess being levied at the rate which may have been determined for such year by the Committee under section 148, unless such rate shall in the opinion of the Lieutenant-Governor be insufficient to provide for the proper maintenance of such works as are contained in the statement prepared under section 141 or 143.

If it shall appear to the Lieutenant-Governor that the proceeds of the cess at the rate so determined will not suffice for such purpose, the Lieutenant-Governor may order that the cess shall be levied for the year in question at such rate as he may deem sufficient for such purpose, subject to the limit in section 6 provided.

154. When the estimate prepared and the rate determined by the Committee shall have been approved by the Commissioner under section 150, 151 or 152, the rate so determined and approved shall be reported by the Commissioner to the Lieutenant-Governor, who shall forthwith cause the same to be published in the *Calcutta Gazette*.

155. When the Lieutenant-Governor shall under section 153 have approved of any estimate submitted to him as provided by section 152 and of the rate determined by the Committee under section 148, or under clause (a) of section 152 in connection with such estimate, or when the Lieutenant-Governor shall under section 153 have ordered that the cess shall be levied at any other rate, the Lieutenant-Governor shall cause such rate as finally fixed by him to be published in the *Calcutta Gazette*.

156. The rate published in the said *Gazette* as provided in either of the last two preceding sections shall be the rate at which the

road cess shall be leviable in the district for the year in respect of which such rate is so published, and the Collector of the district shall cause such rate to be published and proclaimed throughout the district and notice be given thereof as in section 40 is provided.

157. Any estimate prepared under section 146 Estimates may be amended. and approved as hereinbefore provided may be amended or revised at any time with the sanction of the authority who originally approved of such estimate; provided that the total of the estimate of expenditure as amended shall not exceed the total of the sums estimated to be available for expenditure during the year.

CHAPTER X.—Branch Committees.

158. In any district to which this Act shall Branch Committee. have been extended, the Lieutenant-Governor may, in addition to a District Road Committee, form as many Branch Committees as he shall think fit for carrying out the purposes of this Act, and shall appoint a Chairman and Vice-Chairman thereof respectively, and shall define the portion of such district within which any Branch Committee shall exercise the powers conferred and discharge the duties imposed upon them by this Act;

Provided that whenever the office of Vice-Chairman of any Branch Committee shall become vacant, the Chairman thereof may, with the approval of the Commissioner, appoint any member of such Branch Committee to be Vice-Chairman thereof *ad interim*, until the vacancy shall have been filled up by the Lieutenant-Governor.

159. The provisions of sections 112 to 117 (both Sections which apply to them. inclusive), 119, 122 to 127 (both inclusive), 139 and 140 respecting District Road Committees, shall apply, so far as the same are applicable, to such Branch Committees.

160. The Lieutenant-Governor may remove Chairman and Vice-Chairman of Branch Committee may be removed. the Chairman or Vice-Chairman of a Branch Committee whenever he shall think fit.

161. Every Branch Committee may from time to time select any member thereof to be an additional member of the District Road Committee, and such member shall thereupon, for the space of one year, become a member of the said Committee.

162. Every such Branch Committee shall be, Branch Committee's statements. except as hereinafter provided, subordinate to the District Road Committee, and shall forward to the Committee such statements, suggestions and estimates as it may think fit, and the Committee shall consider and have regard to such statements, suggestions and estimates in framing the statements and estimates hereinbefore directed.

163. Any such Branch Committee may require Branch Committee may require statement to be submitted to Lieutenant-Governor. that any such statement, suggestion or estimate, shall be submitted to the Commissioner for his consideration and for that of the Lieutenant-Governor.

164. The Lieutenant-Governor may in each Funds of the Branch Committee. year assign to any Branch Committee so much of the Road Fund levied for that year in the district, for portion of which such

Branch Committee is appointed, as he may think fit, not exceeding the total estimated proceeds of the road cess leviable within the said portion of the district; and further, may allot to the said Branch Committee so much of the income of the District Road Fund from other sources as he shall think fit.

165. The Lieutenant-Governor may in any Special powers of the Branch Committee. such case declare that the Branch Committee shall have the full powers of a District Road Committee within such portion of the district, and whenever the Lieutenant-Governor shall so have declared, the District Road Committee shall, within such portion of the district, cease to exercise powers and functions under sections 133, 139, 141, 142, 143, and 146. Such powers shall then vest in the Branch Committee; and the provisions of sections 120, 121 (with the exception of clauses 2, 8, 4, and 6), 128, 142, 144, and 147, shall apply to the proceedings of such Branch Committee, provided that all correspondence with the Commissioner shall be submitted through the Collector of the district;

in any case in which the Lieutenant-Governor may declare that a Branch Committee shall have the powers of a District Road Committee for specified works or specified purposes only, the powers of the District Road Committee in respect of such works and such purposes only, shall cease within the said portion of the district, and such powers shall then vest in the Branch Committee.

166. Every Branch Committee so vested with Their estimates. powers as in the last preceding section provided shall prepare an estimate in regard to their annual income and expenditure similar to that required by section 146 to be prepared by the District Road Committee.

167. The provisions of sections 150, 151, 152, Limit of estimates. 153, and 157, shall, as far as they are applicable, apply to such estimate; provided that the aggregate amount to be expended by the Branch Committee in any year shall not exceed the aggregate of the fund placed at their disposal for that year.

168. The Lieutenant-Governor may at any Lieutenant-Governor may assign functions of Chapter XI to Branch Committee. time order that any of the functions hereafter mentioned or referred to in Chapter XI shall be discharged by any Branch Committee instead of by the District Road Committee in respect of any portion of the district for which such Branch Committee has been appointed.

169. The Lieutenant-Governor may at any Lieutenant-Governor may revoke order forming Branch Committee. time revoke an order forming any Branch Committee, or an order declaring that a Branch Committee shall exercise the full powers or any special powers of a District Road Committee.

CHAPTER XI.—Disbursement and Accounts of the District Road Fund.

170. The District Road Fund shall be lodged Collector to prepare annual statement of the District Road Fund. with the Collector of the district, who shall keep a separate account thereof, and shall cause to be prepared an annual statement of such account, showing in detail therein all sums paid into and all disbursements made from the

treasury on account of the District Road Fund during the year.

After the appointment of any Branch Committee in a district, the Collector of the district shall in like manner keep a separate account of the fund placed at the disposal of such Branch Committee.

171. All payments on account of the District Road Fund shall be made by the Collector out of the said fund upon cheques signed by the Vice-Chairman for sums not exceeding one hundred rupees. When the Vice-Chairman is absent, or from any cause incapacitated from signing, the Chairman may sign such cheques on behalf of the Vice-Chairman:

Cheques for sums exceeding one hundred rupees shall be signed by the Chairman and the Vice-Chairman. When the Vice-Chairman is absent or from any cause incapacitated from signing, such cheques shall be signed by any ex-officio member of the Committee other than the Chairman, on behalf of such Vice-Chairman.

The word "Chairman" in this section includes any officer for the time being in charge of the office of Chairman under a written order from the Chairman.

172. The Collector shall forward to the Vice-Chairman of every Committee, as soon as possible after the close of each month, an account of his receipts and disbursements on account of the District Road Fund during such month.

173. Every Committee shall keep regular and detailed accounts of the moneys received or applied by them under the provisions of this Act and of their application, and such accounts shall be, at all convenient times, open to the inspection of all members of the Committee.

174. Every Committee shall appoint a standing Sub-Committee consisting of the Vice-Chairman and not less than two other members for the audit of their accounts; and the accounts of each month shall be laid before the Sub-Committee as soon as possible after the close of such month; whereupon the said Sub-Committee shall proceed to audit the said accounts in such manner as the Lieutenant-Governor may direct, and to pass or to amend and correct the said accounts as may be necessary, and to pass them as so amended and corrected.

175. For the purposes of every audit and examination of accounts under this Act, such Sub-Committee shall have power to call for all vouchers and papers which they may require.

176. When such Sub-Committee shall have audited and passed the accounts of any month as above provided, they shall certify the result and the correctness of the accounts as passed by them in such form as the Lieutenant-Governor may direct.

177. The accounts of each month audited, passed and certified as in the last preceding section provided, shall be submitted by the Committee, not later than the twenty-fifth day of the following month, to such officer as the Lieutenant-Governor may direct.

178. As soon as possible after the close of each year, the Vice-Chairman of every Committee shall prepare a detailed account of the receipts and expenditure of the District Road Fund during such year; and also a report of the work done and in progress during such year, whether under the directions of the District Road Committee or of any Branch Committee other than a Branch Committee which has been vested with the full powers of a District Road Committee under section 165.

179. The annual accounts so prepared by the Vice-Chairman shall be examined and certified by the Sub-Committee of audit, and after such examination and certification, shall be laid with the said annual report before a special meeting of the Committee to be held within two months of the close of such year; and the Committee shall submit a copy of the said accounts with a similar report to the Commissioner for transmission to the Lieutenant-Governor, who shall cause such accounts, with an abstract of such report, together with such remarks as the Commissioner may have made thereon, to be published in the *Calcutta Gazette*.

180. Every District Road Committee may from time to time make, and when made, alter, add to, or cancel bye-laws not inconsistent with the provisions of this Act, for all or any of the following purposes, that is to say:—

- (1) regulating the traffic and providing for the safety and convenience of passengers on any road, water-channel or other means of communication, under the charge of the Committee;
- (2) providing for the preservation of such roads, water-channels and other means of communication, and of the trees planted by, or under the charge of, the Committee.

On conviction before a Magistrate a fine may be imposed for the breach of any such bye-laws, provided that no fine exceeds for any offence the sum of Rs. 10, or, in the case of a continuing offence, the sum of Rs. 2 for every day during which such offence is continued.

Any bye-law so made, and every alteration of, addition to, and cancellation of, such bye-law shall require the sanction of the Lieutenant-Governor;

and, on such sanction being given, such bye-law shall be published in the *Calcutta Gazette*

and in the vernacular of the district, as the Lieutenant-Governor may direct;

and on such publication such bye-law shall have the force of law.

CHAPTER XII.—Miscellaneous.

181. The Lieutenant-Governor may from time to time direct that such establishments shall be entertained, and such expenses incurred, in the offices of the Board of Revenue of the Commissioners of Divisions, and of the Superintending Engineers, in any other office of control

in any office of account, and in any treasury, of that such special officers shall be employed and such expenses incurred by them as may be necessary

for the exercise of proper control over the proceedings of the Collectors and District Road Committees and Branch Committees in the discharge of their duties under this Act,

for the proper examination and checking of estimates furnished and accounts kept under this Act, and for the proper audit of such accounts, and for the performance of the duties connected with the cash transactions of the District Road Committees:

and the Lieutenant-Governor may make rules providing for the recovery of the cost of the establishments so entertained, and the officers so employed, and of the expenses so incurred, from the several District Road Committees in such proportions as he may think fit; provided that the total amount which any District Road Committee is required to pay under this section shall not in any year exceed two per centum on the income of such Committee for such year.

PART IV.

CHAPTER XIII.—General.

182. The Lieutenant-Governor may from time to time make, and when made, from time to time alter, add to, or cancel any rules not inconsistent with the provisions of this Act,

(a) regulating the performance of the duties of the District Road Committees and Branch Committees, and of all persons employed under this Act, and in regard to the qualification, appointment, election and discharge of such person;

(b) prescribing the authorities by whom the execution of works of different classes respectively may be authorised and sanctioned;

(c) prescribing forms for the estimates, accounts reports and statements required by this Act to be kept or made by the District Road Committee;

(d) prescribing forms of accounts to be kept by the Collector under this Act;

(e) providing for the submission and checking of any estimates or accounts and for the audit of such accounts as aforesaid;

(f) fixing the dates for payment of instalments of cess under sections 42 and 57;

(g) determining the amount of fees to be levied for supplying copies of proceedings of any District Road Committee or Branch Committee as provided in section 127;

(h) fixing the month in which the meeting mentioned in section 146 shall be held;

(i) and generally for the purposes of this Act.

Such rules shall be published in the *Calcutta Gazette*, and shall thereupon have the force of law.

SCHEDULE A.

Form of Return prescribed by Section 14.

Amount of Government revenue or rent payable by the estate or tenure: Rs. A. P.

PART I.

District

Name by which the estate or tenure is known, and the number which it bears on the Collector's general register, or on any other register kept by the Collector—

Details of lands in the actual occupation or cultivation of the person submitting the return:—

1	2	3	4	5
Parganah.	Name of village and thana in which the lands are situated.	Area of land.	Deduct area of land situated within any municipality.	Annual value of remaining land.

NOTE.—Only *nijjote* lands and *wicullurable* *unlet* lands should be included in this Part.

PART II.

District

Name and number of estate or tenure as in Part I.

Details of lands held by cultivating ryots paying direct to the persons submitting the return:—

1	2	3	4	5	6	7
Parganah.	Name of village and thana in which the lands are situated.	Name of ryot, name of village, thana, and district in which he resides.	Area occupied.	Annual rent.	Deduct rent of land included in any municipality.	Balance of net rent assessable.

PART III.

District

Name and number of estate or tenure as in Part I.

Details of the tenure-holders paying to the person submitting the return:—

1	2	3	4	5	6	7	8
Name of tenure-holder and person paying rent for him borne on the books of holder of estate or tenure.	Name of village, thana, and district in which such person resides.	Name of village and thana in which tenure is situated.	Name of village, and thana in which such tenure-holder is situated.	Area, if known.	Annual rent paid by tenure-holder.	Deduct rent of land included in any municipality.	Balance of net rent assessable.

PART IV.

District

Name and number of estate or tenure as in Part I.

Details of lands included in the estate or tenure of the person submitting the return which are held by others than himself, but for which no rent is paid:—

1	2	3	4	5	6	7
Parganah in which situated.	Name of village and thana in which situated.	Name of holder, and owner, if known.	Name of village, thana, and district in which the holder resides.	Area, if known.	Deduct area of land included in any municipality.	Annual value of remaining land.

I, X. Y. Z., do declare that the statements contained in the above return are true to

the best of my knowledge, information, and belief.

Signed—

N.B.—This return must be signed by the holder or his authorized agent, whose address must also be given.

SCHEDULE B.

Form No. I.

Form of notice upon a revenue-paying estate or rent-paying tenure under Section 17.

District of

NOTICE UNDER SECTION 17 OF THE CENS ACT, 1880.

The holders of estate or tenure (description to be filled in) in the district of and all others interested therein are hereby required to lodge in the office of the Collector of the said district a return, in the form hereunto annexed, of all lands comprised in such estate or tenure and the rents paid therefor. Such return must be signed by such holder or his authorized agent, and be so lodged within the time mentioned below under a penalty of a daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him, until such return shall be lodged. Notice is hereby given that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged.

If the annual amount of revenue or rent payable on the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six weeks of the service of this notice.

If such amount exceeds Rs. 500, within three months of such service.

If for any good reason the holders will be unable to lodge the return within the time allowed, they should apply to the Collector for extension of such time.

(Sd.) A. B.,

Collector's Office,

Collector.

Dated

N.B.—To this notice shall be annexed forms of Parts I, II, III, and IV of the return which is mentioned in Schedule A.

SCHEDULE B.

Form No. II.

Form of notice upon a revenue-free estate or rent-free tenure under Section 17.

District of

NOTICE UNDER SECTION 17 OF THE CENS ACT, 1880.

The holder of the revenue-free estate or rent-free tenure (description to be filled in) in the district of and all others interested therein are hereby required to lodge in the office of the Collector of the said district, a return, in the form hereunto annexed, of all lands comprised in such estate or tenure. Such return must be signed by such holder or his authorized agent, and be so lodged within the time mentioned below under a penalty of a daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him until such return shall be lodged.

Notice is hereby given that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged.

If the gross annual rental of the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six weeks of the service of this notice.

If the gross rental exceeds Rs. 500, within three months of such service.

If for any good reason the holders will be unable to lodge the return within the time allowed, they should apply to the Collector for extension of such time.

(Sd.) A. B.,

Collector's Office,

Collector.

Dated

N.B.—To this notice shall be annexed forms of Parts I, II, III and IV of the return which is mentioned in Schedule A.

SCHEDULE C.

Form of Notice under Section 33.

District of

NOTICE UNDER SECTION 33 OF THE CENS ACT, 1880.

The owner, chief agent, manager or occupier of (give the name by which the concern or property is known) situated in the district of is hereby required to lodge in the

office of the Collector of of a return in the form hereunto annexed, showing the amount of land under cultivation at the date of this return in the said

Such return must be signed by him and be lodged within the space of two months from the service of this notice (unless within the said two months such owner, chief agent, manager, or occupier obtain from the Collector an extension of the said space of two months), under penalty of a daily fine of fifty rupees for every day after the expiry of such period or extension thereof until such return shall be presented.

Form of Return to be annexed to the notice,

District

Details of lands acquired under any rules for the sale, lease, grant or clearance of waste lands, or held direct from Government and used for the cultivation of tea, coffee or cinchona, under the control of the persons submitting the return:—

1	2	3	4	5	6	7
Districts	Paragana and thanas	Designated by which the estate, lot or tract is known, and the number of lands on any one estate kept by the Collector.	Name of owner, agent, manager or occupier.	Extent area of land.	Area or area of lands under cultivation.	Aggregate value at Rs. 10 per acre of land in column 5.
In which the lands lie.						

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information and belief.

Signed—

N.B.—This return must be signed by the owner, chief agent, manager or occupier.

SCHEDULE D.*Form of notice under Section 52.***NOTICE TO HOLDERS OF LANDS HELD RENT-FREE UNDER SECTION 52 OF THE CESS ACT, 1880.**

Notice is hereby given to all concerned that the lands specified in the annexed extracts from valuation-rolls of estates and tenures have been entered by the holders of such estates and tenures in the valuation returns of their estates and tenures under the Cess Act, 1880, and have been valued as shown in the extracts.

Every owner and holder of any land entered in these extracts may appear before the Collector within one month of the publication of this notice, and may object to the amount at which his land has been valued.

If no such objection is made, the owners and holders of lands will be bound to pay year by year to the holder of the estate or tenure in which his land has been entered the amount of road cess and public works cess calculated on the annual value of such land as entered in these extracts at the full rate which may be fixed for the year in the district.

If any instalment of the cess due upon any of the lands included in these extracts is not paid to the holder of the estate or tenure on or before the date which the Lieutenant-Governor may fix for the payment of such instalment, the holder of the estate or tenure will be entitled to recover double the amount due with interest and all costs of suit.

SCHEDULE E.*Form of notice under Section 72.***District of**
NOTICE UNDER SECTION 72 OF THE CESS ACT, 1880.

The owner, chief agent, manager or occupier of the (give the designation of the property) situated in the district of is required to lodge in the office of the Collector of the district of a return in the form hereunto annexed, showing the net profits of the calculated on the average of the profits of the last three years for which accounts have been made up. Such return must be signed by him or his authorized agent, and be lodged within the space of two months from service of this notice, unless within the said two months an extension of the time allowed is obtained from the Collector.

(Sd.) A. B.,
Collector.

Collector's Office.

Dated

*Annexed Form of Return.***District**

Detail of yearly profits of mines, quarries, railways, and tramways, or other immovable property in the possession or under the control of the person submitting the return:—

1	2	3	4
Districts	Parganahs	Name of holder or manager.	Annual net profits per annum on the average of the last three years for which accounts have been made up.
In which the property lies.			

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information and belief.

Signed—

N.B.—This return must be signed by the owner, chief agent, manager or occupier.

SCHEDULE F.*Form of notice under Section 99.***District of****NOTICE UNDER SECTION 99 OF THE CESS ACT, 1880.**

The occupiers, tenure-holders, under-tenants and ryots on estate or tenure (the estate, tenure or lands to be here clearly designated) are hereby prohibited, until further order of the Collector, from making any payment of rent now or hereafter to become due from them in respect of any land comprised within such estate or tenure except to the Collector of the said district, or to (name of person) hereby appointed to receive the same. The Collector will grant receipts for all sums paid, and such receipts will, under the provisions of the above Act, be a valid discharge to the extent of the sums covered by such receipts, for rent due, or hereafter to become due as above stated, by the holders of such receipts. All payments, except to the Collector, until further order, will be null and void.

(Sd.) A. B.,
Collector.

W. E. H. FORSYTH,

Offg. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette.

WEDNESDAY, OCTOBER 27, 1880.

PART III.

Acts of the Bengal Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

THE following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th September 1880, and having received the assent of His Excellency the Governor-General on the 28th idem, is hereby promulgated for general information:—

Act No. VIII of 1880.

An Act to provide against the spreading of certain Contagious and Infectious Diseases among Horses.

Preamble. Whereas, it is expedient to provide against the spreading of certain contagious and infectious diseases among horses: It is hereby enacted as follows:—

Short title. 1. This Act may be called "The Bengal Contagious Diseases (Animals) Act, 1880."

Extent. It applies to the Town of Calcutta as defined by Bengal Act IV of 1866, and to the Suburbs of the Town of Calcutta as defined by the notification of the 10th September 1877, and published in the Calcutta Gazette for the 26th September 1877;

and it shall come into force from the date on which it may be published in the Calcutta Gazette with the assent of the Governor-General.

Interpretation clause. 2. In this Act—
"Disease" means glanders, farcy, or any dangerous epidemic disease among horses, which the Lieutenant-Governor may from time to time, by an order published in the Calcutta Gazette, declare to be a disease for the purposes of this Act;

"Horse" includes ponies, asses, mules, and jennets;

"Inspector of Police" includes any police officer not under the rank of an Inspector of Police;

"Section" means a section of this Act;

"Veterinary Surgeon" means a member of the Royal College of Veterinary Surgeons, or any veterinary practitioner appointed to be a Veterinary Surgeon for the purposes of this Act by the Lieutenant-Governor.

3. Every person having in his possession or under his charge any horse which he knows or has reason to believe to be affected with disease, shall as far as practicable keep such horse separate from horses not so affected, and shall send intimation of the fact to the officer in charge of the nearest police-station within twenty-four hours from his knowledge of the same, and in default of so doing, he shall be liable to a fine not exceeding five hundred rupees.

4. On receiving this intimation the officer in charge of the police-station shall have the horse examined by a Veterinary Surgeon, and if the Surgeon certifies that the animal is affected with disease, shall cause it to be forwarded to the hospital established under section 5, or if no such hospital has been established, to be slaughtered forthwith.

An Inspector of Police may exercise the powers of an officer in charge of a station under this section.

5. The Lieutenant-Governor may from time to time make, and when made may revoke, add to, and alter rules in relation to the following matters or any of them:—

(1)—For establishing and maintaining a hospital for the examination and detention of horses affected with disease;

(2)—For prescribing and realizing from the owner of any horse detained in such hospital a reasonable sum to meet the expenses connected with the conveyance, detention and disposal of the animal;

(3)—For determining a proper place for the burial of horses affected with disease;

(4)—For generally carrying out the provisions of this Act.

Notice of the making of any such rules shall be published in the *Calcutta Gazette*.

6. Whenever such hospital is established in Calcutta, the expenses of the same shall, so far as may be necessary, be a first charge on the surplus of the fees levied on the registration of hackney carriages under Bengal Act V of 1866.

7. An Inspector of Police may at any time enter any place where he has reasonable grounds for supposing that any horse affected with disease is or has lately been, and may cause such horse, if found, to be dealt with in the manner laid down in section 4, and whether such horse be found in the place or not, may, upon the certificate of a Veterinary Surgeon, cause all articles that have been in contact with or used about any such horse to be burnt or otherwise destroyed.

The Inspector shall, if required, state in writing the grounds on which he has so entered.

If any person refuses admission to such Inspector, he shall be liable to a fine not exceeding five hundred rupees.

8. An Inspector of Police entering any premises in accordance with the last preceding section, may take with him one or more Police Officers and any Veterinary Surgeon.

9. Every owner or person in charge of any place as aforesaid, shall be bound, if required by an Inspector of Police, acting upon the certificate of a Veterinary Surgeon, to thoroughly cleanse and disinfect the same, and on his failing to do so within twenty-four hours from the requisition, the Inspector of Police shall cause the said place to be thoroughly cleansed and disinfected;

And the expenses of so doing, if not paid by the owner or person in charge within seven days from the incurring of the same, may, with all costs be recovered as a fine adjudged by any Magistrate exercising jurisdiction in the place.

10. Every person having in his possession or under his charge any horse that has died of glanders, or has been slaughtered in consequence of being affected with glanders, shall cause the same to be buried as soon as possible in its skin, which shall be slashed before burial, and to be covered with a sufficient quantity of quicklime or other disinfectant, or to be disposed of in such other manner as the Lieutenant-Governor may direct, and in default of so doing, shall be liable to a fine not exceeding two hundred rupees.

11. Whoever voluntarily or negligently causes or permits any horse affected with disease to be worked, driven, or led on any public road or street, except for the purpose of being taken to a Veterinary Surgeon or hospital for examination, or to be slaughtered in accordance with this Act, or voluntarily or negligently causes or permits any such horse to be turned loose or to stray or escape into any place whence such horse can escape into any public road or street or any private premises, shall be punished with imprisonment for a term which may extend to three months, or with a fine which may extend to five hundred rupees, or with both.

12. An Inspector of Police, who vexatiously or frivolously enters or searches any place, seizes or detains any horse on the pretence that it is affected with disease,

shall be punished with imprisonment for a term which may extend to three months, or with a fine which may extend to five hundred rupees, or with both.

No prosecution under this section shall be instituted after the expiry of two months from the date on which the offence has been committed.

13. Whenever an offender is sentenced to pay a fine under this Act, the convicting Magistrate may direct that any portion, not exceeding one-half, shall, if realized, be paid to the Police Officer on whose information the offender has been convicted.

14. The Lieutenant-Governor may, by an order published in the *Calcutta Gazette*, extend this Act to any town or place.

W. E. H. FORSYTH,

Offg. Asst. Secy. to the Govt. of Bengal.

[Third Publication.]

The following Act, passed by the Lieutenant-Governor of Bengal in Council, received the assent of His Honor on the 10th September 1880, and having received the assent of His Excellency the Governor-General on the 1st October 1880, is hereby promulgated for general information:—

THE CESS ACT, 1880.

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BRUEL & CO.,

Act No. IX of 1880.

An Act to amend and consolidate the law relating to rating for the construction charges and maintenance of district communications and other works of public utility, and of provincial public works.

WHEREAS it is expedient to amend and consolidate the law relating to rating for the construction, charges and maintenance of district roads and other means of communication, and of provincial public works, within the territories administered by the Lieutenant-Governor of Bengal, and to the levy of a road cess and a public works cess on immovable property situate therein, and to the constitution of local committees for the management of the proceeds of the said road cess, and also to provide for the construction and maintenance of other works of public utility out of the proceeds of the said road cess: It is hereby enacted as follows:—

PRELIMINARY.

1. This Act may be called "The Cess Act, 1880;" and it shall come into force from the date on which it may be published in the *Calcutta Gazette* with the assent of the Governor-General.

2. This Act shall take effect at once in every district and part of a district in which Bengal Act X of 1871 (an Act to provide for local rating for the construction and maintenance of roads and other means of communication) and Bengal Act II of 1877 (an Act to provide for the levy of a cess for the construction charges and maintenance of provincial public works) may be in force on the date of the commencement of this Act:

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, extend its provisions to any other district or part of a district situate in the territories for the time being administered by him, and this Act shall take effect accordingly therein from the date specified in such notification; Provided that nothing herein contained shall be deemed to affect any immovable property within the limits of the ordinary original jurisdiction of the High Court of Judicature at Fort William in Bengal, or within the limits of any first or second class Municipality under The Bengal Municipal Act, 1876.

The Lieutenant-Governor may, by notification in the *Calcutta Gazette*, exempt any district or part of a district, or any estate or tenure, from the operation of this Act, or from the operation of so much thereof as relates to the road cess, or as relates to the public works cess, and may at any time, by a similar notification revoke such exemption.

3. The said Bengal Act X of 1871, and the said Bengal Act II of 1877 are hereby repealed; but this repeal shall not affect the past operation of such Acts, or anything duly done or suffered, or any right, privilege, obligation, or liability acquired, accrued, or incurred thereunder;

And all rules, orders, appointments, and valuations in force at the commencement of this Act

Repeal of District Road Cess Act, 1871, and Provincial Public Works Act, 1877.

which were made under the said Acts, shall, so far as they are consistent with this Act, be deemed to have been made under this Act;

And all cesses which were imposed under the said Acts shall be deemed to have been imposed under this Act, and every sum due to the Collector in respect of arrears of cess, of expenses incurred, of fees or costs payable, of notices served, or of fines imposed under either of the said Acts, shall be deemed to be due on such accounts under this Act;

And all cesses so imposed and every sum so due may be levied as herein provided.

4. In this Act, unless there be something repugnant in the subject or context—

Interpretation clause.

"Annual value of any land, estate, or tenure" means the total revenue or rent which is payable, or if no revenue or rent is actually payable, would on a reasonable assessment be payable during the year by all the cultivating ryots of such land, estate, or tenure, or by other persons in the actual use and occupation thereof:

"Commissioner" means the Commissioner of the Division:

"Cultivating ryot" means a person cultivating land and paying rent therefor not exceeding one hundred rupees per annum:

Explanation.—When rent is payable in kind the money value thereof shall for the purposes of this Act be taken to be the annual value of the landlord's share of the crop calculated on an average of the three years next preceding any valuation or revaluation under this Act:

"District" means the local area to which a Collector is appointed, and no lands situate beyond the limits of such local area shall be deemed to form part of a district by reason of their forming part of an estate paying revenue to the Collector thereof:

"Estate" means—(1) land included under one entry in the general registers of revenue-paying lands and of revenue-free lands prepared and maintained by the Collector of a district under the "Land Registration Act, 1876," or any similar law for the time being in force;

(2) any land other than the holding of a cultivating ryot, the revenue or rent of which may be payable directly to the Collector or any person specially appointed by him to collect the same;

(3) any land acquired under any rules issued by, or under authority of, Government for the sale, grant, lease, or clearance of waste lands:

"Holder of an estate or tenure" means all or any of the holders thereof, and where two or more persons are jointly holders thereof, they shall be jointly and severally liable under this Act:

"Holding" means the land held by a cultivating ryot:

"Immovable property" includes lands and all benefits to arise out of land and things attached to the earth, or permanently fastened to anything which is attached to the earth, but does not include crops of any kind, or houses, shops, or other buildings:

"Land" means land which is cultivated, uncultivated, or covered with water, and does not include

houses or buildings:

"Part," "Chapter," and "Section" mean respectively a part, chapter, and section of this Act:

"Schedule" means a schedule to this Act annexed, and every such schedule shall be read as part of this Act:

"Tenure" includes every interest in land, whether rent-paying or not, save and except an estate as above defined, and save and except the interest of a cultivating ryot:

"The Collector" includes any person specially invested with the powers of a Collector for the purposes of this Act, and means—

I.—When used in reference to revenue-paying estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose revenue-roll such estate are borne;

II.—When used in reference to revenue-free estates and lands comprised therein, to all proceedings connected therewith, and to the assessment and levy of cesses in respect thereof,

the Collector or other similar officer on whose general register of revenue-free lands such estates are borne:

"The Collector of the district" include any person specially invested with the powers of a Collector for the purposes of this Act, and means the officer in charge of the revenue administration of a district:

"The Committee" means the District Road Committee of any district:

"Year" means the cess year as determined by the Lieutenant-Governor under section 11.

PART I.

CHAPTER I.

IMPOSITION AND APPLICATION OF THE CESS.

5. From and after the commencement of this Act in any district or part of a district all immovable property situate therein, except as otherwise in sections 2 and 8 provided, shall be liable to the payment of a road cess and a public works cess.

6. The road cess and the public works cess shall be assessed on the annual value of lands and on the annual net profits from mines, quarries, tramways, railways, and other immovable property, ascertained respectively as in this Act prescribed;

and the rates at which such cesses respectively shall be levied for each year shall be determined for such year in the manner in this Act prescribed:

Provided that the rate at which each such cess shall be levied for any one year shall not exceed the rate of one-half anna on each rupee of such annual value and annual net profits respectively.

7. Nothing in this Act contained shall be deemed to require the payment by the Lieutenant-Governor of Bengal, from the public revenue, of any

Public revenue not liable for road cess when the same has been paid to Collector by persons liable.

sum as road cess in excess of such sums as may have been paid as such cess to the Collector by persons liable to pay the same.

8. No railway or tramway, the property of the Government of India, and no railway or tramway of which the dividend is guaranteed by Her Majesty's Secretary of State for India in Council, or by the Governor-General of India in Council, or by the Lieutenant-Governor of Bengal, shall be liable to road cess or public works cess under the provisions of this Act without the previous consent of the Governor-General of India in Council.

9. The proceeds of the road cess in each district shall be paid into the District Road Fund of such district, as hereinafter provided, and, together with other assets of such fund, shall be applied to the purposes mentioned in section 111.

10. The proceeds of the public works cess shall be paid into the public treasury, and shall be applied—
(1) to the payment of such contributions to the District Road Fund as the Lieutenant-Governor may think proper in consideration of the said cess being assessed and collected jointly with the road cess by establishments paid from the District Road Fund; and
(2) to the construction, charges and maintenance of Provincial Public Works, and to the payment of interest on capital which may have been expended, or which may hereafter be expended, on such works in such manner as the Lieutenant-Governor may direct.

11. The Lieutenant-Governor shall, by an order published in the *Calcutta Gazette*, fix the date from which the cesses leviable under this Act in any district or part of a district shall take effect therein, and may fix and from time to time alter the date from which the cess year shall run in any district or part thereof.

PART II.

MODE OF ASSESSMENT

CHAPTER II.—Valuation of Lands.

12. Upon the commencement of this Act in any district or part of a district the Lieutenant-Governor may order that a valuation shall be made of such district or part of a district;

and from time to time, after the expiration of the term of five years from the beginning of the year in which the levy of the cesses took effect in accordance with any such valuation, or with any revaluation as hereafter provided in this section, or at any time within twelve months previous to the expiration of such term,

the Lieutenant-Governor may, if he think fit, order that a revaluation shall be made of any such district or part of a district, and such revaluation shall take effect from the beginning of such year as the Lieutenant-Governor may direct.

13. Whenever the term of five years shall have expired from the beginning of the year in which the levy of the cesses took effect in any estate or tenure in accordance with any valuation

under this Act, or Bengal Act X of 1871, the holder of any such estate or tenure may apply to the Collector to revalue his estate or tenure; and for such purpose shall lodge in the office of the Collector returns in the form in Schedule (A) contained; and thereupon the Collector shall proceed to revalue such estate or tenure, and if he make any alteration in the valuation of any such tenure shall give notice of such alteration to the holder of the estate or superior tenure in which such tenure is included, and shall alter the valuation of such estate or superior tenure accordingly;

Provided that no revaluation or reduction of the amount of cesses previously payable in respect of any estate or tenure, in consequence of a revaluation under this section shall take effect until the beginning of the year commencing next after such revaluation, unless the application for revaluation shall have been made, and the necessary returns lodged in the Collector's office within three months after the beginning of a year, in which case such revaluation and reduction, if any, shall take effect from the commencement of such year.

14. Whenever the Lieutenant-Governor has ordered that a valuation or a revaluation of any district or part of a district shall be made for the purposes of this Act, the Collector of the district shall cause a proclamation to be issued requiring every holder of an estate or tenure which is liable to pay an annual amount of revenue or an annual amount of rent exceeding one hundred rupees, and every holder of a revenue-free estate or rent-free tenure the gross annual rental of which exceeds one hundred rupees, severally to lodge at the office of such Collector within one month a return of all lands comprised in his estate or tenure in the form in Schedule (A) contained, giving the particulars in such form set forth.

The Collector of the district shall cause such proclamation to be published by affixing a copy thereof in some conspicuous place in the office of such Collector, in every civil court, in every police station, and in the office of every subdivisional officer within the district, and in any other manner which the Lieutenant-Governor may from time to time direct.

15. At any time at which the Lieutenant-Governor might order a revaluation of a district or part of a district to be made as provided by section 12, he may, if he think fit, instead of so ordering, make an order that particular estates or tenures only in such district or part of a district shall be revalued.

16. Whenever any proclamation has been published, as mentioned in section 14, in any district, and whenever the Lieutenant-Governor has made an order, under the last preceding section, that a revaluation of particular estates and tenures only shall be made, the Collector shall cause a notice to be served in respect of every estate and tenure which is to be valued or revalued, and in respect of which no return shall have been lodged in accordance with the requirement of such proclamation, requiring every holder of such estate or tenure severally to lodge at the office of the Collector the return mentioned in

section 14; and shall also cause a similar notice to be served in respect of every tenure included in any such estate or tenure which may have been named in any return lodged in pursuance of the provisions of this Act, or of Bengal Act X of 1871, either for the purposes of the valuation or revaluation then contemplated, or for the purposes of any previous valuation, or revaluation, or of which the existence may in any other way have come to his knowledge.

17. The notice mentioned in the last preceding section shall be in the form *Form of notice and time for lodging returns.* No. I in Schedule (B) contained or in the form No. II in the said Schedule contained, as the case may be, and shall require every holder of the estate or tenure severally to lodge the return within the time specified below, viz.—

In the case of revenue-paying estates and rent-paying tenures.

If the return relate to an estate or tenure which is liable to the payment of annual revenue or of rent not exceeding Rs. 500, or to any share or interest in such estate or tenure;

If the return relate to any other estate or tenure, or to any share or interest therein;

In the case of revenue-free estates and rent-free tenures.

If the return relate to any estate or tenure of which the gross annual rental does not exceed Rs. 500, or to any share or interest in such estate or tenure;

If the return relate to any other estate or tenure, or to any share or interest therein;

Within six weeks of the service of the notice.

Within three months of the service of the notice.

Within six weeks of the service of the notice.

Within three months of the service of the notice.

The Collector may in his discretion extend the time allowed for lodging any such return.

18. All holders of estates or tenures in respect of which such notice has been served who shall, without sufficient cause being shown to the satisfaction of the Collector, refuse or omit to lodge the required return in the office of such Collector within the time allowed by such notice in respect of the estate or tenure which they hold, or within any extended time which may have been allowed by the Collector for lodging such return, shall be severally liable to a fine which may extend to fifty rupees for every day after the expiration of such time or extended time until such return is furnished, or until the value of the lands comprised in their respective estates and tenures shall have been otherwise ascertained and determined by the Collector as hereinafter provided.

The amount of such fine accruing due from time to time may be levied by the Collector as provided in section 98 or 99, and the fact of an appeal against such fine being pending shall not avail to prevent the levy of any such fine pending the disposal of the appeal, unless the Commissioner shall otherwise direct.

Whenever the amount levied in respect of any such fine exceeds five hundred rupees, the Collector shall report the case specially to the Commissioner; and no further levy for such default shall be made otherwise than by authority of the Commissioner.

19. From and after the expiry of the time allowed by the notice, or of any extended time under the provisions of section 17, every holder of an estate or tenure in respect of which such notice has been served shall be precluded from suing for or recovering rent for any land or tenure situate in any estate or tenure in respect of which no return has been lodged as aforesaid.

The Collector may send a list to the civil court of all such holders so making default in lodging returns as aforesaid, and such court shall take judicial notice of the same.

Whenever the required return is lodged in respect of any estate or tenure, or whenever the valuation of any such estate or tenure has been otherwise completed, the disability imposed on the holder thereof by this section shall cease; and if such estate or tenure shall have been included in any list as aforesaid, the Collector shall forthwith give notice to the civil court of the cessation of such disability.

20. Every holder of an estate or tenure in respect of which a return has been made as required by this chapter shall be precluded from suing for or recovering—

(a) any rent whatsoever for any land, holding, or tenure forming part of the estate or tenure to which such return relates, but which has not been mentioned in such return, unless it be proved that the holding or tenure for the rent of which the rent is claimed was created subsequently to the lodging of such return;

(b) rent at any higher rate than is mentioned in such return for any land, holding, or tenure included in such return, unless it be proved that the rent of such land or tenure has been lawfully enhanced subsequently to the lodging of such return;

Provided that the Collector may at his discretion, at any time within six months from the presentation of any return made under this Part, receive a petition correcting any such return;

and on the acceptance of such petition may make such correction in the valuation of the estate or tenure as may be required;

and as soon as the person in respect of whose estate or tenure the return and valuation have been so corrected shall have paid in all sums due by him as road cess and public works cess in accordance with such corrected valuation, and not otherwise, such person may recover such rent as may be due to him on any tenure or land included in the return of such estate or tenure at any rate not being in excess of the rate shown in the corrected return as payable in respect of such tenure or land.

Such notices as the Collector may direct shall be served upon the parties affected by such petition at the expense of the person lodging the return as aforesaid.

21. If no return shall have been lodged in respect of any lands in which notice under section 16 has been issued, the Collector may, after the expiration of the time allowed by the notice, or of such extended time as is mentioned in section 17, ascertain and fix by such ways and means as to him shall seem expedient the annual value of any estate, tenure, or lands mentioned in such

No rent to be recovered till return is made.

No rent to be recovered for land, &c., not mentioned in return.

Proviso.

If returns not furnished, Collector to make valuation.

notice; and all expenses incurred in making such valuation may be recovered with all costs of recovery thereof as provided in sections 98 and 99.

22. Whenever the maker of any return under this Act has been convicted on a prosecution under section 94 of making a false return relating to any lands, the Collector may, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and the expense of such valuation may be recovered from the maker of such return as provided in sections 98 and 99.

23. Whenever the Collector may deem that any return lodged relating to lands for which no rent is payable by cultivating ryots to the person making such return is untrue or incorrect, he may, whether any prosecution as mentioned in section 94 shall have been instituted or not, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of such lands; and in case the annual value of such lands so determined by him shall exceed by one-fifth the value stated in such return, the expense of such valuation may be recovered from the person by whom such return was lodged, as provided in sections 98 and 99, and in all other cases the said expense shall be borne by the District Road Fund.

24. The Collector may, whenever he may think fit, cause a notice in the form No. I in Schedule (B) contained to be served on any person holding any lands or possessing any interest therein, although such person may have been mentioned in any return as a cultivating ryot; and thereupon such person shall be bound to make a return of the annual value of such lands within one month from the service of such notice in the form in Schedule (A) contained, and the provisions of sections 17 and 18 regarding extension of time for lodging a return and regarding fines respectively shall be applicable to such person.

25. If no return is made by any person on whom a notice has been served as provided in the last preceding section, the Collector may proceed by such ways and means as to him shall seem expedient to ascertain the annual value of the lands held by such person; and in case it appears that such annual value is greater than the rent paid by such person, the expense of such valuation shall be borne by such person, and may be recovered with all costs of recovery thereof as provided in sections 98 and 99, but in all other cases shall be borne by the District Road Fund.

26. If it shall appear to the Collector that any person on whom a notice has been served under section 24 has been wrongly classed in the return as a cultivating ryot, the Collector may direct that the entry be corrected and that such person be classed as a tenure-holder; and thereupon such person shall be deemed to be a tenure-holder for the purposes of the assess-

ment and levy of the cesses in respect of the lands held by him.

27. Whenever the revenue annually payable in respect of any estate, or the rent annually payable in respect of any tenure, does not exceed the sum of one hundred rupees, the Collector may, without issuing any notice for such estate or tenure—

(a) in any case, determine the annual value of the land comprised therein to be in a permanently-settled estate or tenure, a sum not exceeding three times; and in a temporarily-settled estate or tenure, a sum not exceeding twice, the amount of the annual revenue or rent payable therefor; or

(b) when the area of the said estate or tenure has been ascertained, determine the annual value of such estate or tenure to be at such rate per acre as to him shall seem fit.

28. When the area of any revenue-free estate or rent-free tenure, the gross rental of which does not exceed, or is not estimated by the Collector to exceed, the sum of one hundred rupees has been ascertained, the Collector may, without issuing any notice for such estate or tenure, determine the annual value of such estate or tenure to be at such rate per acre as to him may seem fit.

29. When the land contained in any estate, or tenure has been summarily valued by the Collector in the manner provided by clause (a) of section 27, the annual value of any portion of such land which is comprised within a tenure subordinate to such estate or tenure shall be determined according to the following rules:—

(1).—When the subordinate tenure comprises the whole of the estate or superior tenure, the annual value of the subordinate tenure shall be taken to be the same as that of the estate or superior tenure.

Example.—An estate paying a revenue of Rs. 80 is summarily valued by the Collector, under clause (a) of section 27, at Rs. 200. The whole estate is let in patti for a rent of Rs. 120. The annual value of the patti tenure will be Rs. 200.

(2).—When the subordinate tenure comprises a part only of the land constituting the estate or superior tenure—

(a) The difference between the annual value of the estate or superior tenure, and the revenue or rent payable in respect of such estate or superior tenure shall first be ascertained;

(b) Next, the ratio which such difference bears to such revenue or rent shall be ascertained;

(c) Then the amount which bears the same ratio to the rent payable in respect of the subordinate tenure shall be ascertained;

(d) Half of the amount so ascertained shall be added to the rent payable in respect of the subordinate tenure, and the result shall be taken to be the annual value of the subordinate tenure.

Example A.—An estate paying revenue of Rs. 60 is summarily valued by the Collector, under clause (a) of section 27, at Rs. 100. A part only of the estate is let in patti for a rent of Rs. 37-8.

The difference between the annual value of the estate (Rs. 100) and the revenue paid in respect of it (Rs. 60) is Rs. 40. This difference bears a ratio of two-thirds to this revenue (Rs. 60).

The amount which bears the same ratio (two-thirds) to the rent payable in respect of the patni (Rs. 37-8) is Rs. 25;

add half of Rs. 25 to the rent payable in respect of the patni tenure, and the result (Rs. 37-8 + Rs. 12-8 =) Rs. 50 will be the annual value of the patni tenure.

Example B.—Within the patni tenure paying a rent of Rs. 37-8, as in example A, is a darpatni tenure paying a rent of Rs. 27.

The difference between the annual value of the patni tenure ascertained as above (Rs. 50) and the rent payable in respect of the patni (Rs. 37-8) is Rs. 12-8 which bears a rate of one-third to the said rent.

The amount which bears the same ratio (one-third) to the rent payable in respect of the darpatni (Rs. 27) is Rs. 9;

add half of Rs. 9 to the rent payable in respect of the darpatni, and the result (Rs. 27 + Rs. 4-5 =) Rs. 31-5 will be the annual value of the darpatni tenure.

30. When the land contained in any estate or tenure has been summarily valued according to a rate per acre, under clause (b) of section 27, or under section 28, the annual value of the land comprised in any subordinate tenure shall be taken at the same rate per acre as that of the estate or superior tenure.

31. The holder of any estate or tenure which has been summarily valued under section 27 or 28 may, within one month from the posting of the valuation roll in respect thereof under section 35, lodge a return in the form in Schedule (A) contained in regard to such estate or tenure, and thereupon such return shall be deemed to be a return made as required by section 16 and shall be dealt with accordingly.

32. Instead of proceeding to value any estate or tenure summarily under the provisions of section 27 or 28, the Collector may, if he think fit, cause a notice to be served in respect of any such estate or tenure in the form No. I in Schedule (B) contained, or in the form No. II in the said Schedule contained, as the case may be, and thereupon all the provisions of this Part shall apply in the same way as they would have applied if the annual Government revenue or rent payable in respect of such estate or tenure had exceeded one hundred rupees.

Lands used for Tea, Coffee, or Cinchona.

33. In the case of lands acquired under any rates issued by, or under the authority of, the Government for the sale, lease, grant, or clearance of waste lands, or held directly from Government, and used for the cultivation of tea, coffee, or cinchona, the Collector shall, in lieu of the notice prescribed by section 16, cause a notice to be served calling on the holder of such lands to lodge within two months of the service of such notice, a return in the form in Schedule (C) contained giving the particulars in such form set forth; and the annual value of such lands shall be fixed at ten rupees in respect of every acre therein entered as cultivated, unless the Board of Revenue shall in any particular case prescribe a lower rate. The provisions of sections 18 and 21 shall apply to all lands in respect of which a notice has been issued under this section.

Publication of Valuation Rolls and Duration of Valuations.

34. Whenever any valuation or revaluation is made under this Part, the Collector shall cause to be prepared from the returns furnished to him and from the valuations made by him in accordance with this Act a valuation roll of each estate within his district and of the tenures therein comprised, noting thereon for each estate the amount of revenue annually payable to Government on which the deduction specified in section 41 is to be calculated.

On the application of any holder of an estate or tenure or holding, and on payment of such copying fee as the Board of Revenue shall from time to time determine, the Collector shall cause to be furnished to such holder a copy or corrected copy of so much of any such returns, and of any such roll as relates to the lands included within his estate, tenure, or holding.

35. On the completion of every roll prescribed under this Part, the Collector shall cause a copy thereof to be posted up at the māl cutcherry of the estate to which such roll refers, and shall cause extracts of such portions of any such roll as refer to any tenure to be posted up at the māl cutcherry of such tenure;

Provided that, if no such māl cutcherry be found, such roll and such extracts shall be posted up at some conspicuous places on the estate and tenures respectively to which they refer, and that if such estate or tenure cannot be found, such roll and such extracts shall be posted at some conspicuous place in any village in which such estate or tenure is believed to be situate.

The person who is entrusted with the publication of any such return shall obtain an acknowledgment in writing signed by two persons who may be either respectable residents of the neighbourhood, or chowkidars, or other officers of Government, to the effect that such return was duly published on the spot, and shall give in such acknowledgment to the Collector,

36. Except as otherwise in this Part expressly provided, every valuation and revaluation made under this Chapter shall remain in force for the term of five years from the date fixed by the Lieutenant-Governor under section 12 as the date from which the cess leviable in pursuance thereof shall take effect, and thereafter, until another revaluation and assessment in substitution therefor shall have been ordered and completed.

37. Nothing in section 36 contained shall be held to tie the Collector, with the sanction of the Board of Revenue, from making at any time any reduction which he may think fit in the valuation of any estate or tenure;

or from making a valuation of and assessing and levying cess under the rules laid down in this Part upon any estate or tenures which for any reason whatever has been omitted from the valuations and assessments for the time being in force, or which was not in existence when such valuation or assessment was made.

CHAPTER III.—Rating and Levy of the Cesses.

38. The road cess for each year shall be

Rate at which road cess shall be levied, how to be fixed.

assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as may be determined for such year by the Committee of such district with the approval of the Commissioner under section 150 or 151, or with the approval of the Lieutenant-Governor under section 153, as the case may be, or at such rate as the Lieutenant-Governor may order under section 153.

39. The public works cess for each year shall

Rate at which public works cess shall be levied, how to be fixed.

be assessed and levied in each district as provided in section 6, and, subject to the maximum rate in that section mentioned, at such rate as the Lieutenant-Governor may determine for such year.

40. When the rate of road cess and public

Notice showing amount of cess payable to be served on zamindars.

works cess to be levied in any district shall have been determined for any year and published in the *Calcutta Gazette* as provided in section 155, the Collector of the district

shall cause the rate so determined to be published by affixing a notification in some conspicuous place in the office of the said Collector, in every civil court, in every police station, and in the office of every subdivisional officer within the district;

and shall cause such rate to be proclaimed by beat of drum throughout the district,

and shall cause to be served on the holder of every estate within the district a notice showing the amount of road cess and public works cess payable in respect of his estate, and specifying the date from which such road cess and public works cess will take effect;

Provided that it shall not be necessary to serve such notice when no change has been made in the valuation of the estate or in the rate of road cess or public works cess since the issue of the last notice under this section.

41. Except as otherwise in this Act provided

Made of payment of road cess and public works cess by holder of estate.

(1)—Every holder of an estate shall yearly pay to the Collector the entire amount of the road cess and public works cess calculated on the annual value of the lands comprised in such estate, at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the revenue entered in the valuation roll of such estate as payable in respect thereof.

(2)—Every holder of a tenure shall yearly

By holder of tenure. pay to the holder of the estate or tenure within which the land held by him is included, the entire amount of the road cess and public works cess calculated on the annual value of the land comprised in his tenure at the rate or rates which may have been determined for such cesses respectively for the year as in this Act provided, less a deduction to be calculated at one-half of the said rates for every rupee of the rent payable by him for such tenure.

(3)—Every cultivating ryot shall pay to, the

By cultivating ryot. person to whom his rent is payable one-half of the said

road cess and public works cess calculated at the said rate or rates respectively upon the rent payable by him, or upon the annual value ascertained under the provisions of section 24 or 25 of the land held by him.

42. (1)—Every holder of a revenue-paying

Time of payment by holder of an estate. estate shall pay the amount of road cess and public works cess due by him in equal instalments on the several days fixed for the payment of the instalments of revenue due in respect of his estate, or, if such revenue be payable in one annual sum, then on the day fixed for the payment of such sum.

(2)—Every holder of a revenue-free estate shall pay the amount of road cess and public works cess due by him in two equal instalments or in one annual payment upon such days or day as shall be for that purpose appointed by any order of the Lieutenant-Governor.

(3)—Every holder of a rent-paying tenure and

By tenure-holder and every cultivating ryot shall pay the amount of road cess and public works cess due by him in instalments in the proportion of the instalments of rent payable in respect of the tenure or holding of such tenure-holder or ryot;

Provided that, in cases in which, according to local usage or to the terms of any agreement, no part of such rent falls due before the end of the year on account of which it is payable, the tenure-holder or ryot shall pay the amount of road cess and public works cess due by him in two equal instalments upon such days as shall be for that purpose appointed by any order of the Lieutenant-Governor.

43. In case of partition of an estate being

Effect of valuation effected under Regulation XIX of 1814, or Bengal Act VII of 1876, or any similar

Act, after valuation of such estate and while such valuation remains in force the total valuation of the original estate shall be distributed proportionally under the order of the Collector over the newly-formed estates, whereupon the newly-formed estates shall, for the purposes of this Act, take the place of the original estate, the liability to pay cess in respect of each newly-formed estate being separate and distinct from the liability to pay cess in respect of any other of such newly-formed estates.

Such separate liability shall take effect from the same date as the separate liability of the newly-formed estates respectively in respect of land-revenue.

The procedure prescribed by sections 31 and 35

Procedure to be followed when there is a partition. shall be followed whenever a redistribution of the valuation is made in consequence of a partition as mentioned in the last preceding section.

44. When a recorded sharer of a joint

Effect of opening separate account under Act XI of 1859 or Act VII of 1876. revenue-paying estate has opened a separate account under Act XI of 1859, or under section 74 of Bengal

Act VII of 1876, or any similar law for the time being in force for the regulation of the opening and maintaining of such separate accounts, he shall be entitled, in regard to the payment and realization of road cess and public works cess

under this Act, to all the advantages of separate liability enjoyed by him under the said Acts XI of 1859, and Bengal Act VII of 1876, in regard to the payment and realization of revenue, and shall be entitled to separate assessment and to the issue of separate notices under this Act from the date on which such advantages shall take effect in respect of the demand of Government revenue.

(3)—Whenever any such separate account is opened after the valuation of an estate, and while such valuation remains in force, the Collector shall issue a notice on the holders of the shares severally, in respect of which the accounts are to be kept separately, informing them that unless any objection is preferred to the Collector within one month of the service of such notice, the amount of the cesses which the whole estate is liable to pay according to the existing valuation will, from the date on which such separate accounts were opened, be apportioned among such shares severally in proportion to the amount of Government revenue for the payment of which each such share is entered in the separate accounts as being liable. Such notice shall specify such proportionate amount.

(3)—If no such objection be preferred within the time specified, such proportionate amount shall be the amount of the cesses for which the respective holders of such several shares are primarily liable as mentioned in Section 18 of Act XI of 1859, subject, however, to the general responsibility of the holders of the entire estate as mentioned in Section 14 of the said Act, if the amount of the cesses due on account of any such share cannot be recovered as provided in Sections 98 and 99 of this Act from the holders of such share.

(4)—If any such objection shall be preferred as aforesaid, the total amount of the cesses for which the whole estate is liable according to the existing valuation shall be apportioned among the several shares in respect of which such separate accounts are opened in proportion to the annual value of such shares respectively under such rules or special instructions, not being inconsistent with this Act, as may be issued by the Board of Revenue; and the holders of such several shares shall be primarily liable as aforesaid for the payment of the amount of the cesses so apportioned on their shares respectively.

45. If any instalment of road cess or public works cess or part thereof payable to the Collector shall not be paid within fifteen days from the date on which the same becomes due, the amount of such instalment or part thereof may be recovered at any time within three years after it became due, with interest at the rate of twelve per centum per annum calculated from the date on which such instalment became due, and with all costs of recovering the same.

46. (1)—In any district to which the Lieutenant-Governor may specially order that the provisions of this section shall be extended, it shall be lawful for the Collector to keep a separate account in respect of the amount of cesses payable and paid by a holder of a revenue-free estate who is recorded in Part I of the Collector's general register of revenue-free lands as proprietor or manager of any specified share or interest in any revenue-free property.

(2)—Such separate account shall be opened and kept under such rules as to the levy of fees and other matters, and subject to such conditions and in such manner as the Board of Revenue may from time to time prescribe, and the Board of Revenue may at any time order that any separate account which has been so opened shall be closed from such time as they may direct, and no longer kept as a separate account.

(3)—As long as any separate account shall remain open as provided in the preceding section, and no longer, the joint liability of the holders of such revenue-free estate for payment of the entire amount payable in respect of such estate shall cease; and the Collector shall recover the amount of cess or other demand due in respect of each share or interest for which an account has been so separately kept from the holder or holders of such share or interest only; and, if the Collector shall think fit to proceed under section 99, he shall take action under that section against the share or interest only in respect of which the sum demanded is due and the rents thereof.

47. Every holder of an estate or tenure to whom any sum may be payable under the provisions of this Act may recover the same with interest at the rate of twelve and a half per centum per annum in the same manner and under the same penalties as if the same were arrears of rent due to him.

48. Any shareholder in an estate or tenure who may have paid the road cess or public works cess payable in respect of such estate or tenure, or any part thereof in excess of the amount proportionate to his own interest in such estate or tenure, may recover from his co-sharers such sums as he may have paid on account of their respective shares and interests, in the same manner and under similar penalties, or may take credit for such sums in any adjustment of accounts between himself and his co-sharers.

49. Whenever any shareholder in an estate who is recorded in the general register of revenue-paying and revenue-free lands maintained by the Collector, or whenever any shareholder in an estate the extent of whose share or interest in such estate is recorded in any other register kept up by the Collector of lands paying revenue or rent to the Collector direct, shall have paid the road cess or public works cess payable in respect of such estate, or any part thereof in excess of the amount proportionate to his own interest in such estate, he may, within fifteen days of such payment being made, move the Collector to make a certificate as provided by any law for the time being in force for the recovery of Public Demands, specifying the amount which has been paid in by such shareholder as cess in respect of the recorded share or interest of any other shareholder in the estate;

and thereupon such Collector may if he think fit make such certificate, and such certificate shall have the same effect as a certificate made for the recovery of a Public Demand; and the same notices shall be issued and the same proceedings may be taken thereon by the Collector as in case of such certificate;

Provided that the person in whose favour the certificate has been made shall be deemed

to be the decree-holder for the sum mentioned in the certificate; and all proceedings taken by the Collector for the recovery of the sums mentioned in the certificate shall be taken at the instance of the person in whose favour the certificate has been made, and at his cost, and on his responsibility, and not otherwise;

Provided also that if any person against whom such certificate has been made shall object that the amount of the cesses for the recovery of which the certificate has been made is greater than the amount which the applicant for the certificate would recover from such person in a civil court as being equitably payable in respect of such person's share or interest in the estate, and if in the opinion of the Collector there is probable ground for such objection, the Collector may, if he see fit, cancel such certificate, and leave the applicant to his remedy in the civil court.

CHAPTER IV.—Valuation and assessment of lands held rent-free and payment and recovery of Cess in respect thereof.

50. All lands held without payment of rent

Rent-free lands in what estates or tenures to be included for the purposes of this Act.

other than lands mentioned in section 33, and other than estates entered on the General Register of Revenue-free lands of the district, shall, for the purposes of this Act, be deemed to form a part of any tenure within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any tenure, then to form a part of any estate within the local boundaries of which they are contained; and if they are not contained within the local boundaries of any estate, then to form a part of the estate in which they were included at the original settlement of such estate; and if there be any doubt as to the estate in which they were so included, then to form a part of such continuous estate as the Collector, in whose district such continuous estate is situate, shall by an order under his seal appoint.

51. Every holder of an estate or tenure who

Holders of estates and tenures bound to return rent-free lands, and to pay cess at half rate for such lands included therein.

is required by this Act to submit a return in the form in Schedule (A) contained shall be bound to enter in such return all lands of the nature of those specified in section 50 according to the tenor thereof; and shall be bound to pay road cess and public works cess on the annual value of such lands, at one-half of the rates fixed under this Act for the levy of such cesses respectively in the district generally for the year.

52. Whenever any lands held rent-free shall

Notice and extracts of valuation-roll to be published by Collector in respect of such rent-free lands.

have been included in the return of any estate or tenure as provided in the last preceding section, the Collector shall, on publication of the valuation-roll of such estate or tenure as provided in section 35, cause to be published a notice in the form in Schedule (D) contained, to which notice shall be annexed such extracts from the valuation-roll of such estate or tenure as relate to such lands.

Such publication may be lawfully made by affixing one copy of such notice and extracts at some conspicuous place in every village within which any such lands are situate,

by depositing another copy of the same at any police-station, registration office, or other Government office in the neighbourhood for the inspection of all concerned,

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout every such village, and shall be to the effect that such extracts have been so affixed and deposited, and that the owners and holders of such lands are required to inform themselves, by inspection of such extracts, of the valuation put upon their lands, and to pay yearly to the holder of the estate or tenure in the return of which such lands are included the cesses which shall be payable in respect of such lands under the provisions of this Act.

53. Within a reasonable time not exceeding

Holder of rent-free land may object to valuation.

thirty days after the issue of any process for the recovery of any sum due

from him as cess under this Chapter, the owner, holder, or occupier of any such land may make before the Collector an objection to the valuation of his land as entered in the valuation-roll so published, and on such objection being made, the Collector shall, by such ways and means as to him shall seem expedient, ascertain and fix the annual value of the land in the possession of such owner, holder, or occupier, and may alter such roll accordingly, and shall give notice of any such alteration to the holder of the estate or tenure to which such roll relates;

Provided that nothing in this section shall be taken to authorise the Collector to alter any return so as to show any area of land as held rent-free which the maker of such return can show to be accounted for by him in the return as rent-paying land.

54. In the following cases, that is to say—

Notice to be published by holders of estate in certain cases.

(1) whenever a new valuation or revaluation takes effect in any district or part of a district;

(2) whenever the rate fixed for the levy of the road cess or of the public works cess in any year is changed from the rate at which such cess was levied in the preceding year; and

(3) whenever the dates fixed by the Lieutenant-Governor under section 57 for payment of instalments of the cesses by holders of rent-free land are changed,

the holder of every estate or tenure to whom any cesses are payable in respect of lands held free of rent shall cause a notice to be published in every village in which any such lands are situate, informing all concerned of the rate which has been fixed for the levy of such cesses respectively; and requiring every owner and holder of any such land of which the cesses are payable to the person who causes the notice to be published to pay the amount of the cesses specified in such notice as it falls due, until a similar notice of change of the amount shall be given.

Such notice shall contain the following information in respect of each tenure and holding of rent-free land which is entered separately in the Collector's valuation-roll:—

- (1) a specification of the land in respect of which the cesses are payable;
- (2) the name of the owner, holder, or occupier of such lands, if known;
- (3) the annual value of such land as entered in the Collector's valuation roll;

- (4) the rate on each rupee of the annual value which has been fixed under the Act for the levy of the road cess and public works cess respectively for the year;
- (5) the amount of the cesses payable in respect of each tenure or holding, calculated at such rates; and
- (6) the dates fixed by the Lieutenant-Governor under section 57 for the payment of each instalment together with the amount of each instalment.

55. Publication of the notice abovementioned may be lawfully made by affixing one copy of the

Mode of publication. name at some conspicuous place in every village in which any such land is situate;

by depositing another copy thereof to be available for general inspection at any māl cutcherry of the estate or tenure in which such land is included,

or at any other convenient place in the neighbourhood;

and by proclamation as herein next provided.

The proclamation shall be made by beat of drum throughout such village, and shall be to the effect that such notice has been so affixed and so deposited, that it is open to inspection at the māl cutcherry or other convenient place as abovementioned, and that every owner and holder of rent-free land is required to inform himself of the contents of such notice and to pay the amount of the cesses due by him accordingly.

56. After publication of the extracts from

the roll as provided in section 52, and in cases in which publication of the notice mentioned in section 54 is required, after publication of such notice, and not otherwise, every owner and holder of any rent-free land included in such extracts and every person in receipt of the rents and profits or in possession and enjoyment of such land shall be bound to pay year by year to the holder of the estate or tenure in the return of which such land has been included the amount of the road cess and public works cess which may thereafter become due to such holder, calculated on the annual value of such land as entered in such extracts, or on any other annual value which may have been determined by the Collector under section 53, at the full rate or rates which may have been fixed under this Act for the levy of such cesses respectively in the district generally for the year.

57. The payment of the cesses for each year

Installments to be fixed by Lieutenant-Governor.

by the holder of any land which is held rent-free shall be made by two equal instalments, or in one payment, upon such days or days as shall be for that purpose fixed by the Lieutenant-Governor.

58. When an instalment of the cesses due on

If instalments not paid within a month, double the amount may be recovered.

any rent-free land is not paid to the holder of the estate or tenure to whom it is due within one month of the date on which such instalment is payable, such holder shall be entitled to recover a sum equal to double the amount of such instalment due to him under sections 56 and 57, with interest on such sum calculated at the rate of twelve and a half per centum per annum from the date on which such instalment was payable, and with all costs of suit;

Provided that such holder shall have paid to the Collector all sums due to such Collector up to date in respect of road cess and public works cess, and not otherwise.

59. If the holder of any estate or tenure shall have omitted to enter in his return (whether such return was made under Bengal Act X of 1871, or under this Act), any rent-free land which he was bound to enter in such return, such holder may at any time after the passing of this Act give in to the Collector a Supplementary Return showing the necessary particulars in respect of the land so omitted in the form given in Part IV of Schedule A, and shall thereupon pay to the Collector the amount of the cesses which would have been payable by him to such Collector in respect of such land for the three years next preceding, or for any shorter period which may have elapsed since the estate or tenure was last valued.

60. Such Supplementary Return shall to all intents and purposes have the same effect as a return duly made under the provisions of section 51; and sections 51 to 56 (both inclusive) shall be applicable to and in respect of any rent-free land included in such supplementary return.

61. The provisions of sections 57 and 58 shall be applicable to every amount which, as provided in section 56, may become payable by the owner and holder of any such rent-free land to the holder of any such estate or tenure after the fulfilment of the requirements in sections 52, 53, and 54 contained.

62. The provisions of section 58 shall not be applicable to any such amount which may have become so payable under the provisions of Bengal Act X of 1871 or of this Act before the fulfilment of the requirements of the sections 52, 53, and 54; but when any instalment of cess which may have become payable before the fulfilment of such requirements has not been paid to the holder of such estate or tenure on the date on which such instalment was payable, the holder of such estate or tenure may recover the amount of such instalment, together with interest at the rate of twelve and a half per centum per annum on such amount, and with all costs of suit;

Section 58 not applicable to such amounts until sections 52, 53 and 54 are complied with.

Provided that no holder of an estate or tenure shall recover any amount under the provisions of this section, unless he has paid to the Collector all sums which became payable by him to such Collector on account of road cess and public works cess, at any date within the year in which the amount sought to be recovered became payable to such holder of an estate or tenure.

63. As soon as the said requirements shall have been fulfilled, in respect of any such land which is included in any such supplementary return, every owner and holder of such land and every person in receipt of the rents and profits, or in possession and enjoyment of such land, shall be bound to pay the amount of the road cess and public works cess which may thereafter

Owner of rent-free land liable to pay cess in future.

become due on such land to the holder of the estate or tenure, in the supplementary return of which such land has been included. Sections 56 and 57 and 58 shall be applicable to the cesses so payable.

64. (1)—Every holder of an estate or tenure who has included any rent-free lands in any return made to the Collector in respect of his estate or tenure under the provisions of the Bengal Act X of 1871, and has paid to the Collector any cess payable under the said Act, or under the Bengal Act, II of 1877, in respect of the said rent-free lands, may at any time after the commencement of this Act give in to such Collector an additional return in the form given in Part IV of Schedule (A).

Additional return of rent-free land entered in return under Act X of 1871 may be made.

(2)—Such additional return shall be deemed to be a supplementary return within the meaning of section 59, and from the date of the inclusion of any such lands in such additional return the same consequences shall ensue, and the same rights and obligations accrue to the Collector and to the holder of such estate or tenure, and the same liabilities shall attach to the owner, holder and occupier of such lands as would have attached to them respectively if such lands had been included in a supplementary return given in under section 59.

65. Whenever any occupier of land which is held rent-free by the owner thereof shall have paid any sum as cess due in respect of such land to any holder of an estate or tenure to whom such cess is payable, such occupier shall be entitled to deduct the sum so paid by him from the rent next thereafter payable by him to the owner of such land, until such sum is fully adjusted.

Occupier may deduct sum paid from rent.

66. Notwithstanding anything in this Chapter contained, the Collector may at any time cause a notice as mentioned in section 16 to be served on the holder of any rent-free land which he shall consider not to have been entered in the return of any estate or tenure in which such land ought to have been included under the provisions of section 51. Such notice shall require the holder of such land to lodge at the office of the said Collector a return in the form in Schedule (A) contained in respect of such land;

and on service of such notice the provisions of this Chapter shall no longer apply to such lands; but the same consequences shall ensue, and the same liabilities shall attach to the holder of such land as would have ensued and would have attached if such lands had constituted a revenue-free estate.

If the Collector has reason to believe that any land in respect of which he determines to serve such notice has been included in the return of any estate or tenure, he shall give notice of his intention to the holder of such estate or tenure, and shall alter such return as may be requisite, and shall correct the valuation and assessment of such estate or tenure as may be required.

67. If within one year of the commencement of this Act no notice has been served as mentioned in section 66 on the

If no notice served, such holder bound to notify valuation to Collector.

holder of any rent-free land requiring him to lodge a return in the office of the Collector, and if such land has not been included in any extracts from the returns of estates and tenures published by the Collector under section 52 or other similar section, the holder of such rent-free land shall be bound within one month of the expiration of such year to give information of such omission to the Collector, together with a description of the said land, a specification of the village or villages within which it is situate, the area in each village, and the amount of rent payable to him thereupon;

Provided that no holder of rent-free land who at any time after the expiration of the time prescribed shall of his own motion and otherwise than after the issue of any notice by the Collector in respect of his lands give such information to the Collector shall be liable to prosecution for omitting to give such information within the prescribed time.

68. On receipt of such information whether within the time prescribed or after the expiration thereof, the Collector may, by an order in writing, require such owner or holder to make a return of his land in the form in Schedule (A) contained, or, if the gross rental of such land does not exceed one hundred rupees, may order that such land shall be summarily valued under section 27 or section 28, and may proceed to make such valuation.

Collector thereupon may require such holder to make return.

69. Every order made by a Collector under the last preceding section shall have the same effect and be followed by the same consequences as the issue of a notice by the Collector under section 66.

70. As soon as any rent-free land which had not previously been included in the valuation of any estate or tenure, has been valued by the Collector after the issue of a notice as provided in section 66, or after an order made under section 68, the holder of such land shall become liable to pay to the Collector the road cess and the public works cess due on such land, in accordance with such valuation, for the three years last preceding such valuation, at the full rates at which such cesses were respectively levied for each such year in the district generally, together with interest calculated at twelve and a half per centum per annum on each instalment from the date on which such instalment would have been payable if such valuation had been in force.

71. No owner or holder of rent-free land on whom a notice has been served by the Collector under section 66; or in respect of whose land an order has been made by the Collector under section 68, shall be liable to have the land to which such notice or order refers included in any return of an estate or tenure or to pay any amount as road cess or public works cess otherwise than to the Collector or to some person appointed by him in that behalf, unless, on a revaluation of any estate or tenure being made, the Collector shall by an order in writing direct that for the future such land shall be included within such estate or tenure for the purposes of this Act;

Such holder is not liable to pay cesses except to Collector or his Deputy.

and upon such order being made the provisions of this Chapter, in so far as they are applicable, shall apply to the assessment and payment of road cess and public works cess in respect of such land.

CHAPTER V.—Valuation, assessment, and levy of cesses on mines, railways, and other immovable property.

72. On the commencement of this Act in any

Notice to return profits.

district, and thereafter before the close of each year, the Collector of the district shall cause a notice to be served upon the owner, chief agent, manager or occupier of every mine, quarry, tramway railway and other immovable property not included within the provisions of Chapter II, and not being one of the tramways or railways mentioned in section 8; such notice shall be in the form in Schedule (K) contained, and shall require such owner, chief agent, manager or occupier to lodge in the office of such Collector within two months a return of the annual net profits of such property, calculated on the average of the annual net profits thereof for the last three years for which accounts have been made up.

Such Collector may in his discretion extend the time allowed for lodging such return.

73. Whenever any property assessable under

When property lies in different districts.

this Chapter lies in two or more districts, the notice to furnish a return under section 72 shall be served on the owner, chief agent, manager or occupier of such property by or through the Collector of the district in which such owner, chief agent, manager or occupier may reside or have his chief place of business, and one return for the whole of such property shall suffice.

74. Whenever any property assessable under

When property is partly in and partly outside Bengal.

this Chapter lies partly within and partly outside the territories administered by the Lieutenant-Governor of Bengal, the return furnished as required by section 72 shall state the total annual net profits calculated as aforesaid accruing from such property, and also the proportion of such profits which may reasonably be calculated to accrue in the territories administered by the Lieutenant-Governor of Bengal.

75. If such return be not furnished within

If return not furnished or incorrect, Collector to make valuation.

the period of two months from the date on which such notice was served, or within any extended time allowed by the Collector of the District, or if such Collector shall deem that any return made in pursuance of such notice is untrue or incorrect, such Collector shall proceed to ascertain and determine by such ways or means as to him shall seem expedient the annual net profits of such property calculated as aforesaid.

76. If such Collector be unable to ascertain

Valuation on value of property.

the annual net profits as aforesaid of any property assessable under this Chapter, he may, by such ways or means as to him shall seem expedient, ascertain and determine the value of such property, and shall thereupon determine six per centum on such value to be the annual net profits thereon.

77. The expenses incurred in making any

Cost of valuation from which taxes recovered.

valuation under section 75 or section 76 may be recovered together with all

costs of the recovery thereof as provided in section 98 from the person who was bound to make such return or who made the incorrect return.

78. So soon as such Collector shall have

Notice of valuation.

ascertained and determined the annual net profits as aforesaid of any such property, he shall cause to be served upon the owner, chief agent, manager or occupier of such property a notice informing him of the amount of the annual net profits so ascertained and determined by him.

79. New valuations under this Chapter shall be

Valuations under this Chapter to be annual.

made by the Collector of the district every year, and such Collector may for that purpose cause such notices to be issued and served, and such returns to be made, and shall have such powers and authorities as are in this Part mentioned and conferred;

Provided that whenever any return made

Declaration of annual net profits by owner for five years.

under section 72 shall be accepted by the Collector for any year, the owner, chief agent, manager or occupier of such property may, if he see fit, declare in writing at the time of such acceptance that the annual net profits set forth in such return may, for the purposes of this Act, be deemed to be the annual net profits for each of the five years then next ensuing;

And if the Collector of the district shall agree

Effect of acceptance by Collector of declaration.

to accept such declaration, no new valuation shall be made of such property until the said five years shall have expired.

80. When the rate of road cess and public

Notice of rate of cess and dates of payments.

works cess to be levied in the district upon property assessable under this Chapter shall have been determined for any year as in this Act provided, the Collector of the district shall cause to be served on the owner, chief agent, manager or occupier of every such property a notice showing the amount of road cess and public works cess respectively payable in respect of such property, and specifying the date from which such cesses shall take effect. And such amount shall be payable by such owner, chief agent, manager or occupier to such Collector in two equal instalments—the first on the expiry of six months, the second on the expiry of nine months, after the date fixed as hereinbefore provided for the commencement of the year.

81. In any case in which the occupier of

Recovery by occupier or owner who has paid in excess.

such property is a different person from the owner, and has paid in excess of half of the sum due as road cess and public works cess on account of any instalment, such occupier shall be entitled to deduct the amount of such excess from the next and subsequent instalments of rent payable in respect of such property; and every owner who has paid in excess of half of such sum due shall be entitled to recover the amount of such excess from the occupier, provided that in no case shall an occupier deduct from his annual rent more than half of the rate of the road cess and public works cess on every rupee thereof.

82. The total of the cesses payable in respect

How distributed when property in different districts.

of property assessable under this Chapter, owned or occupied by the same person in two or more districts, shall be payable to the

Collector of the district where the owner, chief agent, manager or occupier may reside or have his chief place of business, and shall be by him transmitted to the Collectors of other districts in the proportion in which the Committees of such district shall be severally entitled thereto, as provided in the section next following.

83. Whenever any property assessable under this Chapter lies in two or more districts the Lieutenant-Governor shall from time to time determine out of the total annual net profits stated in the return, or in the valuation of such profits accruing in the territories subject to him, and ascertained in any manner as aforesaid, the proportions in which such property shall be assessed in each of the said districts respectively, and the proportion of the road cess due thereon which shall be assigned to the Committee of each district concerned.

84. Every notice under this Chapter may be served—
Service of notices under this Chapter. (a) by leaving it at the registered office (if any) of such owner, chief agent, manager or occupier aforesaid; or
 (b) by sending it by post in a letter addressed to such owner, chief agent manager or occupier at his office, or, if he have more offices than one, at his principal office; or
 (c) by giving it to such owner, chief agent, manager or occupier.

CHAPTER VI.—Special provisions for Orissa and Midnapore.

85. In any district of the province of Orissa and in the district of Midnapore, the Collector may at any time, with the sanction of the Commissioner, order that any revenue-free estate not exceeding 500 standard bighas in extent, of which the valuation shall have been completed, shall, for the purpose of payment and levy of the cesses due in respect thereof, be annexed to any other estate within the ambit of which it is situate or which it adjoins.

86. Notice of such order shall be given by the Collector to the holder of the estate to which such revenue-free estate is ordered to be so annexed, and to such notice shall be appended a copy of the valuation-roll of the said revenue-free estate, and thereupon such holder shall be liable to pay annually to the Collector on account of such revenue-free estate, road cess and public works cess at one-half of the rates which may be fixed under this Act for the levy of the said cesses respectively in the district generally for each year.

87. Notice of such order shall also be given by the Collector to the holder of the said revenue-free estate, and such notice shall require him to pay annually, and he shall thereupon be bound to pay to the holder of such other estate, road cess and public works cess at the full rates which may be fixed under this Act for the levy of the said cesses respectively in the district generally for each year.

88. Such cesses shall be so payable by the holder of the said revenue-free estates in two equal instalments on such dates as may be fixed by the Lieutenant-Governor under section 42 for the payment of cess by the holders of revenue-free estates, or in such other instalments and on such other dates as the Lieutenant-Governor may direct, or, if the Lieutenant-Governor shall so order, the whole amount so payable on account of such cesses for each year shall be payable in a single sum on any such date as the Lieutenant-Governor may appoint.

In default of payment as hereby required, the provisions of section 47 shall be applicable.

89. Whenever the service of a notice on the holder of a revenue-free estate is required by the provisions of section 40, the Collector shall cause such notice to be served, notwithstanding that the revenue-free estate may have been annexed to another estate as hereinbefore provided; and the Collector shall further cause a notice containing the same particulars to be served in respect of such revenue-free estate on the holder of the other estate to which it is under the provisions of section 85 annexed.

90. The Collector may at any time, with the sanction of the Commissioner, revoke any order passed under section 85, and shall give notice of such revocation both to the holder of the revenue-free estate affected and to the holder of the other estate to which such revenue-free estate was annexed.

CHAPTER VII.—Miscellaneous.

91. The Collector, with the sanction of the Board of Revenue, may appoint such establishments as may be required for making valuations and revaluations under this Act, for making collections, recovering arrears, keeping accounts connected therewith, and generally for all purposes connected with such valuations, revaluations, collections, and recoveries, and other purposes of this Act, and may incur such other expenses as are requisite for such purposes.

and the payment of such establishments and other charges on bills signed by the Collector shall be the first charge on the District Road Fund.

92. For the purpose of making any valuation of lands directed by this Part, the Collector shall exercise the powers vested in Collectors by clause 1 of section 23, and clause 1 of section 24 of Regulation VII of 1822, except so far as the said clauses authorize any enquiry into rights or interests attaching to such lands.

93. Every valuation under this Part shall be open to revision by the Commissioner or Board of Revenue, and not otherwise.

94. Any person who is bound to make any return under this Part shall be deemed to be

legally bound to give notice and to furnish information to a public servant in respect of the same. If the Collector shall see ground for believing that any return made is false, he may prosecute the maker accordingly. And if the person so prosecuted is convicted, the Collector may proceed to make a valuation of the lands mentioned in such return by such ways and means as to him shall seem expedient.

95. Every return filed by or on behalf of any person in pursuance of the provisions of this Part shall bear the signature and address of such person, or his authorized agent, and shall be admissible in evidence against such person, but shall not be admissible in his favour.

96. Every notice under this Part required to be served, except as otherwise expressly provided, may be served—

(1) by delivering the same to the person to whom it is directed, or on failure of such service, by posting the same on some conspicuous part of the house in which the said person resides, or by delivering the said notice to any agent authorized to appear generally for the person to whom such notice is directed; or

(2) by sending a registered letter containing such notice directed to the said person at his usual place of abode, or to the place where he may be known to reside; or

(3) by posting a copy of the notice at the māl cutcherry of the estate or tenure to which the notice relates, or if no such māl cutcherry be found, on some conspicuous place on such estate or tenure; and, in the case of estates paying their annual revenue by four instalments, by delivering another copy thereof to the agent who shall have paid an instalment of revenue next after the preparation of such notice. In all cases where two or more persons are holders of an estate or tenure, service of notice under this clause shall be deemed to be good and sufficient service on each and all of such persons.

97. The costs of service of every notice and process by this Act required to be served shall in the first instance be defrayed from the District Road Fund, and subject to such rules as may be made by the Board of Revenue under section 106; shall be recoverable either from the person to whom such notice or process is addressed, or from the person owing to whose default such notice or process is issued as the Collector may think fit; and every such amount shall be deemed to be due to the Collector, but when levied by the Collector shall be credited to the District Road Fund;

Provided that no costs or other expenses whatever shall be recovered from any person in respect of the publication or issue of any proclamation or notice calling for any return, or giving intimation of any amount payable by any person as cess under this Act other than notices of demand to pay any amount of cess which has become due.

98. Every amount due, or which may become due, to any Collector under the provisions of this Act in respect of any arrears of cess, of any expenses incurred, of any fee or costs

payable, of any notices served, of any fines imposed or on any other account may be realized by such Collector by any process provided by any law for the time being in force for the realization of Public Demands; and shall be deemed to be a Public Demand under such law;

Provided that the District Road Committee shall indemnify the Collector of the district for all expenses incurred, and for all costs and damages for which such Collector may become liable (whether in connection with suits before the civil courts or otherwise) in respect of any proceedings for the recovery of any such dues as aforesaid.

99. Instead of proceeding as provided by the last preceding section for the recovery of any sum due under this Act, or if after so proceeding the Collector shall have failed to find property belonging to the person from whom any such sum is due, by the sale of which such sum may be fully recovered, the Collector may, if he see fit, after recording his opinion to that effect, cause a notification in form in Schedule (F) contained to be issued for the estate or tenure in respect of which any such amount is due. Such notification shall be published by beat of drum in every village containing any land to which such notification relates, and a copy thereof shall be posted in a conspicuous place in every such village and at the māl cutcherry of the estate or tenure to which such notification relates, if such cutcherry be found.

Every payment of rent, save and except to the Collector or some person by him thereunto appointed, made after such publication until further order from the Collector, shall be null and void;

and the Collector may recover by any process of law for the time being in force, by which he might recover rent due to the Government from a tenant in an estate which is managed directly by the Collector, the rent then or thereafter to become due from any occupier, tenure-holder, under-tenant or ryot on the estate or tenure in respect of which the notification has been issued, until the amount due to the Collector together with all costs,* shall be satisfied, whereupon the said notification shall be revoked.

The receipt of the Collector in respect of all sums paid to him as rent or so recovered shall be, to the extent of such sums, a valid discharge in respect of rent due by the occupier, tenure-holder, under-tenant or ryot, to whom such receipt is given.

In case the Collector shall see fit so to proceed, the claim for arrears of road cess and public works cess due from any estate or tenure in respect of which a notification has been issued as above provided, shall have priority over any other demand or claim or lien existing thereupon other than the demand of Government revenue.

100. The Lieutenant-Governor may at any time invest any person with the powers of a Collector under this Part to be exercised by such person under the control or supervision of the Collector, or independently of such control and supervision, as the Lieutenant-Governor shall direct.

101. The Collector may, with the sanction of the Commissioner, delegate all or any of his powers and functions under this Part to be exercised, under the control and supervision of the Collector, by any Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer of like rank;

Provided that every order passed by such Deputy Collector, Assistant Collector, Sub-Deputy Collector or other officer, shall be appealable to the Collector within fifteen days of such order being passed.

102. Every person who shall deem himself to be aggrieved by any valuation made by a Collector under the provisions of sections 75 or 76 may, within one month after the issue of the notice mentioned in section 78,

and every person who shall deem himself to be aggrieved by any valuation made by the Collector under the provisions of any other section of this Part may, within one month after the posting up of a copy of the valuation-roll as mentioned in section 85,

prefer his objections to the Collector, and if such objections, or any of them, are disallowed, may, within one month of such disallowance, appeal to the Commissioner against such valuation, and the decision of the Commissioner shall be final.

103. Every order for the levy of a fine or of expenses passed by a Collector under this Act shall be appealable to the Commissioner within one month from the service of the first process for the levy of such fine or expenses. Except as otherwise provided in section 18, pending such appeal, and until the order of the Commissioner which shall be final, all process for such levy shall be discontinued.

104. Every order passed by the Collector under sections 19, 20, 26, 50, 51, 53, 85, 98, or 99, shall be appealable to the Commissioner within one month from the date of such order.

105. Notwithstanding anything hereinbefore contained, all proceedings of the Collector or of any officer of a lower grade under this Part shall be subject to the general control and supervision of the Commissioner and of the Board of Revenue, and all such proceedings of the Commissioner shall be subject to the general control and supervision of the Board of Revenue.

106. The Board of Revenue may from time to time make, and, when made, from time to time alter, add to, or cancel, any rules—

(a) prescribing forms for the notices, returns and valuation-rolls required by this Part to be issued or made;

(b) prescribing the amounts which shall be levied in respect of the issue of each notice and process under this Part, and regulating the recovery thereof under section 97;

(c) prescribing the amount of copying fee to be levied in respect of supplying extracts and copies of returns and valuation rolls as provided in section 34;

(d) apportioning the amount of the cesses for the payment of which the respective holders of the several shares of an estate, in respect of which separate accounts are kept shall be primarily liable under section 44;

(e) regulating the opening, keeping, and closing of separate accounts in respect of amounts of cess payable by recorded shareholders in revenue-free estates as provided in section 46.

(f) regulating the proceedings of Collectors under Chapter V;

and otherwise providing for the proper execution of this Act in respect of valuations, of the assessment, and of the levy of the cesses and other sums due under the same.

107. Nothing in this Part contained, and nothing done in accordance with this Act, shall be deemed to affect the rights of any person in respect of any immovable property or of any interest therein except as otherwise expressly provided in this Act.

PART III.

CONSTITUTION AND ADMINISTRATION OF THE DISTRICT ROAD FUND.

CHAPTER VIII.—*Constitution and Application of the District Road Fund.*

108. The District Road Fund of every district under this Act shall consist of the amount produced by the road cess,

of all sums levied or recovered as fines, penalties or otherwise in respect of the cesses under this Act,

of all sums assigned by the Government thereto, whether as a contribution from the proceeds of the public works cess towards the expenses of assessing and collecting such cess jointly with the road cess or otherwise, and

of all sums whatsoever which may be at the disposal of the District Road Committee as hereinafter appointed.

109. The District Road Fund of every district shall be applicable to the following objects and in the following order:—

Firstly.—To the payment of the cost of establishments entertained and expenses incurred by the Collector as mentioned in section 91;

to the indemnification of the Collector with the sanction of the Commissioner, for any other costs or damages which he may have incurred, or for which he may have become liable, in the course of the proceedings for the assessment and collection of the cesses under this Act;

and to the payment of such sums as may be determined by the Lieutenant-Governor for the purposes mentioned in section 181, subject to the limit imposed in that section:

Secondly.—To the payment of establishments entertained and expenses incurred by the District Road Committee, for the purposes of this Act, and of any leave allowances, gratuities, or pensions which may be payable under this Act:

Thirdly.—To the payment of any sums which the Committee may under this Act from time to time have undertaken to pay as interest on capital expended on any works which may directly improve the means of communication

within the district or between the district and adjacent districts:

Fourthly.—To the repair and maintenance of roads, bridges, water-channels and other means and appliances for facilitating communications which have been taken charge of by the Committee under this Act, or towards which they may have agreed to contribute:

Fifthly.—To the construction of new roads, bridges, water-channels and other means of communication;

to the construction, provision, repair and maintenance of any means and appliances for facilitating communication within the district or between the district and adjacent districts which the Committee may determine to construct or to take charge of, or towards which they may determine to contribute;

to the planting of trees by the roadside; and

to the construction and maintenance of any means and appliances for improving the supply of drinking-water, or for providing or improving drainage; and

Sixthly.—To investment in any local debenture loans issued by the Government of India or the Lieutenant-Governor for the construction of productive works, which may directly improve the means of communication within the district, or between the district and adjacent districts;

Provided—

(1)—that no sum shall be expended from the District Road Fund in the construction of any

channel for the purposes of irrigation,

or for the purposes of drainage connected with any irrigation works in charge of public officers,

or for the improvement or maintenance of any water-channel on which tolls are levied, when the proceeds of such tolls are not paid into the District Road Fund;

(2)—that no part of the District Road Fund of any district shall be applied to the construction or maintenance of any road within any first or second class municipality under the Bengal Municipal Act, 1876, unless such road shall have been expressly excluded from the operation of the said Act under section 32 thereof; and

(3)—that no part of the District Road Fund of any district shall be expended on any work or for any purpose without the limits of such district, unless the special sanction of the Lieutenant-Governor to such expenditure shall have been obtained, as being for the benefit of the district charged.

110. With the sanction of the Lieutenant-Governor, the Committee may from time to time undertake to guarantee the

annual payment from the District Road Fund of such sums as they shall think fit, as interest on capital expended on any works which may directly improve the means of communication within the district, or between the district and other districts.

111. Whenever any works to which any portion of the Road Fund of any district is applicable under the last preceding section extend over more than one district, the Lieutenant-Governor may decide the proportions in which the Road Fund of each district concerned shall contribute towards the cost or interest upon the cost of such works.

CHAPTER IX.—The District Road Committee.

112. For the administration of the District Road Fund, and for the construction, repair and maintenance of district roads,

Constitution of District Road Committee.

bridges, water-channels and other works as aforesaid under this Act, the Lieutenant-Governor shall from time to time appoint, or cause to be elected, under such rules in regard to qualification, election, and discharge, as may by him be prescribed, any number of the payers of road cess of such district, their managers or agents to be members of a District Road Committee.

113. Every member of the Committee may hold office for five years from the date of his appointment or election, and the Lieutenant-Governor may at any time before the expiration of such term of five years accept the resignation of such member.

Resignation of member.

114. The Lieutenant-Governor may remove any member appointed or elected under this Act, if such member shall have been guilty of misconduct in the discharge of his duties, or of any disgraceful conduct.

Removal of member.

115. Any member who, without having obtained permission from the Committee, shall have omitted to attend six consecutive meetings of the Committee,

and any member who shall have been sentenced to imprisonment,

shall cease to be a member of the Committee.

116. In addition to the members appointed or elected as aforesaid, the Lieutenant-Governor may appoint any officer of Government to be a member of the Committee, and may direct, by a writing signed by him, that all persons holding the offices in such writing specified shall be *ex-officio* members of the Committee for any district in which they exercise the said offices, and in which this Act shall have come into force;

Provided that the number of members of the Committee holding salaried offices under the Government shall not be more than one-third of the total number of the Committee.

117. No act or proceedings of the Committee shall be invalidated by reason that at the time of doing such act or taking such proceedings the number of members of the Committee as then existing, who were holding salaried offices under the Government, was greater than the proportion mentioned in the last preceding section; and no act or proceedings of any meeting shall be invalidated by reason of the proportion of members holding such salaried offices as aforesaid present at the same being greater than as provided by the said section.

Their mode of transacting business.

118. The Collector of the district shall be the Chairman of the Committee, and the Vice-Chairman shall be appointed as provided in section 129.

Chairman and Vice-Chairman of Committee.

119. The Committee shall have an office within the district in and for which they shall have been appointed, and shall meet for the transaction of business at least once in every quarter of a year.

120. There shall be two kinds of meetings for the transaction of business—namely, special meetings and ordinary meetings.

121. Meetings of the following description shall be special meetings:—

- (1) Any meeting convened by the Chairman under section 123;
- (2) For the election of a Vice-Chairman under section 129;
- (3) For determining the salary of the Engineer under section 131;
- (4) For the election of an Engineer under section 132;
- (5) For determining the details of establishment, and the salaries to be attached to each office under section 133;
- (6) For making rules for leave of absence under section 134, and for pensions and gratuities under section 138;
- (7) For considering and passing the general statement under section 141 or any revised or supplemental statement under section 143;
- (8) For preparing and framing an estimate of income and expenditure, and for determining the rate of road cess for the coming year under sections 146 and 148;
- (9) For amending any such estimate under section 157;
- (10) For receiving and considering the annual report and accounts under section 179.

All other meetings shall be ordinary meetings.

122. The Chairman, or, in case of his absence at the time appointed for the meeting, the Vice-Chairman, shall preside at every meeting of the Committee. In the absence of both the Chairman or Vice-Chairman the members present may choose one of their number to be President of such meeting.

123. The Chairman, or, in case of his absence, the Vice-Chairman, may, whenever he thinks fit, and shall, upon a requisition made in writing and signed by not less than one-third of the members, convene a meeting.

124. At least ten days' notice shall be given of every meeting. Every notice shall state the business to be transacted at the meeting proposed to be called; and no business other than that so stated shall be transacted at such meeting, except with the permission of the meeting.

125. (1)—No business shall be transacted at any special meeting unless at least one-fourth of the total number of members forming the Committee at the time of the meeting are present at the commencement and close of such business; and no business shall be transacted at an ordinary meeting unless at least three members are so present.

(2)—The Committee may delegate any of their powers to Sub-Committees consisting of such member or members of their body as they think fit. Any Sub-Committee so formed shall, in the exercise of the powers delegated, conform to any regulations that may be imposed on them by the Committee.

(3)—The Committee may hold meetings and adjourn as they think proper. Questions at any meeting shall be determined by a majority of votes of the members present, and in case of an equal division of votes, the President shall have a second or casting vote.

126. If at the time appointed for a special meeting, or within one hour thereafter, a quorum is not present, the meeting shall stand adjourned till some future day to be appointed by the Chairman or Vice-Chairman of the Committee, and ten days' notice of such adjourned meeting shall be given. The members present at such adjourned meeting shall form a quorum, whatever their number may be.

127. The minutes of the proceedings of every meeting shall be recorded in a book to be kept for that purpose in the office of the Committee, and any person resident in, or owning or holding land in, the district, may at all reasonable times inspect and examine such book without payment of any fee, and may obtain a certified copy of any extract therefrom on payment of such fees as the Lieutenant-Governor may direct.

At the request of any member of the Committee who is not acquainted with the English language, the Chairman shall cause to be delivered to such member an abstract of the minutes of any meeting in the vernacular of the district.

128. All correspondence between the Committee and the Lieutenant-Governor shall pass through the office of the Commissioner, who in all things under this Part shall be subject to the control and supervision of the Lieutenant-Governor.

The Committee shall furnish the Lieutenant-Governor and the Commissioner respectively with any information for which they may call connected with the duties imposed upon them by this Act.

Their Vice-Chairman, Engineer, and Establishment.

129. The first meeting of the Committee shall be convened by the Chairman at such time as he shall think fit, and shall proceed to nominate one of the members of the Committee to be Vice-Chairman of the Committee, and shall submit to the Lieutenant-Governor the name of the person so nominated; whereupon the Lieutenant-Governor may, if he think fit, appoint such person to be Vice-Chairman of the Committee, or may require the Committee to nominate and to submit to him the name of some other person, and whenever the office of Vice-Chairman shall be vacant, a Vice-Chairman shall be nominated and appointed in the manner abovementioned;

Provided that whenever the office of Vice-Chairman may be vacant, the Chairman may, with the approval of the Commissioner, appoint any member of the Committee to be Vice-Chairman thereof *ad interim* until the vacancy shall have been filled up by appointment as above provided.

The Vice-Chairman may hold office for a period not exceeding two years, and at the expiration of that time may be re-nominated by the Committee, and re-appointed to the office by the Lieutenant-Governor.

130. The Lieutenant-Governor may, if he thinks fit, upon the recommendation of two-thirds of the members voting at any special meeting, remove the Vice-Chairman, and any member entitled to vote may give a proxy in writing to any other member for the above purpose.

Such proxy shall be produced at the time of voting, and shall entitle the member to whom it is given to vote as authorized by the tenor of such proxy.

131. The Committee at a special meeting shall determine the salary which they are prepared to give to the District Engineer, and shall report the same to the Lieutenant-Governor, who may approve of such salary, or require the Committee to increase or to reduce the same. In determining such salary regard shall be had in each district to the character of the works and the nature of the duties required therein. The salary so determined and approved may from time to time be altered by the Committee with the approval of the Lieutenant-Governor.

132. (1) — Whenever the office of District Engineer shall be vacant, the Committee shall represent the occurrence of such vacancy to the Lieutenant-Governor, who shall thereupon cause a list of qualified officers, not being less than three in number, to be laid before the Committee, and the Committee shall proceed to elect a District Engineer from the persons named in such list.

(2) — All appointments of District Engineers existing at the time of the commencement of this Act shall hold good for a period not exceeding two years from such commencement, and on the expiration of such time every office of District Engineer to which the last appointment shall have been made before the commencement of this Act shall be deemed to be vacant, and a District Engineer shall be appointed in manner above prescribed;

Provided that if the Lieutenant-Governor and the Committee are satisfied that no change is required, any person holding the appointment of District Engineer at the time of the commencement of this Act may, with the sanction of the Lieutenant-Governor, be re-appointed by the Committee to be District Engineer.

(3) — The District Engineer may be suspended, removed or dismissed, from his office by the Lieutenant-Governor.

133. The Committee, subject to the limit of establishment and cost imposed by section 135, may, with the sanction of the Commissioner, determine, and from time to time

alter, the details of the establishment of officers (other than the District Engineer), clerks, and servants to be employed by them or by any Branch Committee, as hereinafter appointed, and the salary to be paid to each such officer, clerk, or servant; provided that no salary exceeding Rs. 200 a month shall be attached to any office without the express sanction of the Lieutenant-Governor.

Appointments to offices on the establishment so determined shall be made as follows:—

to every office of which the salary does not exceed Rs. 50 per mensem, by the Chairman of the Committee or of the Branch Committee, as the case may be;

to every office of which the salary exceeds such amount, by the Committee or the Branch Committee, as the case may be, with the approval of the Commissioner.

Any such officer, clerk, or servant as aforesaid may be suspended or dismissed by the authority appointing him, subject to an appeal to the Commissioner whose decision shall be final.

134. The Committee shall make such rules as to leave of absence and absentee allowances as they think fit for their own officers and servants, as well as for those of any Branch Committee;

Provided that in the case of District Engineers, drawing a salary of Rs. 200 or upwards per mensem, leave of absence on medical certificate may be granted by the Lieutenant-Governor in accordance with the rules contained in Supplement F of the Civil Leave Code, or any other rules for the time being in force for unengaged officers of Government, and that no other leave of absence shall be granted to a District Engineer by the Committee without the sanction of the Lieutenant-Governor.

135. The aggregate salaries and absentee allowances of the engineers, officers, clerks and servants aforesaid, entertained by any District Road Committee and by all Branch Committees in any district, together with the expenses of the Collector's establishments under section 91, and the amount which such District Road Committee is required to pay under section 181, shall not for any one year, without the express sanction of the Lieutenant-Governor, exceed one-fourth of the income of the Committee for the said year, exclusive of the balance of the previous year.

136. The Lieutenant-Governor may, on the application of two-thirds of the Committee in any division, appoint a Divisional Superintendent of Works, with the necessary office establishment, for the control and supervision of the executive works establishment in all districts of such division, and may determine the proportion of the cost payable by each district in the division in respect of the same.

137. The Lieutenant-Governor may, on the application of any number of districts, whether forming part of the same division or otherwise, appoint a Superintendent of Works and establishment as aforesaid for such districts, and determine the proportion of the cost payable by each such district in respect of the same.

138. The Committee may, with the approval of the Lieutenant-Governor, make rules for pensions and gratuities to be granted and paid out of the District Road Fund to their officers and servants, and to those of any Branch Committee, and to the members of any establishment appointed by the Collector of the district under section 91, and may from time to time, with such approval, repeal, alter or add to such rules;

Provided that no officer shall be entitled to any pension or gratuity under this Act from the Road Fund of any district in respect of any period during which he was not serving under the Committee of such district, or under the Collector of such district on an establishment entertained under section 91 for the purposes of this Act;

Provided also that no officer lent by Government and contributing from his salary to any pension fund shall be entitled to claim any pension from the District Road Fund.

Their Functions.

139. The Committee may through their Chairman or Vice-Chairman enter into and execute any contract necessary for the purposes of this Act;

Provided that every contract made on behalf of the Committee in respect of any sum exceeding five hundred rupees, or which shall involve a value exceeding five hundred rupees, shall be sanctioned by the Committee and shall be in writing and signed by at least two of the members of the Committee, one of whom shall be the Chairman or Vice-Chairman:

Unless so executed, such contract shall not be binding on the Committee.

140. No member, officer or servant of the Committee shall be in anywise pecuniarily interested in any contract or work made with, or executed for, the Committee; and if any such member, officer or servant be so interested, he shall be incapable of afterwards continuing to be a member of the Committee, or holding or continuing in any office or employment under the Committee, and shall be liable on conviction thereof to a fine of five hundred rupees;

Provided that nothing in this section shall apply to any person by reason only of his being a shareholder in any company incorporated by Act of Parliament or by Royal Charter or otherwise, or registered under any Act for the registration of Joint-Stock Companies, passed by the Parliament of the United Kingdom, or by any Indian Legislature, which may enter into any contract with the Committee, or execute any work for the Committee, if such person shall, at or before the time of any such contract being made or tendered for, declare to the Committee the extent of his interest in such Company, and, if he be an officer or servant of the Committee, obtain the sanction of the Committee to his continuing to be such officer or servant.

141. On the commencement of this Act in any district or part of a district, the Vice-Chairman, within three months after his election, shall cause to be prepared a general statement

of the roads, bridges, water-channels and other means of communication to be brought within the operation of this Act within the three years then next ensuing, and the Committee shall at some meeting to be held within one month after the submission of such statement, or at any adjourned meeting, take such statement into consideration, and may pass such statement, or may make such alteration or addition therein as it shall think fit. Such statement shall be prepared with due advertence to the provisions of section 109.

142. The Committee shall forward the statement which shall be passed as provided in the last preceding section to the Commissioner for transmission to the Lieutenant-Governor.

143. The Vice-Chairman may in any subsequent year cause to be prepared a supplemental statement of the kind mentioned in section 141 or a revised statement, and every such supplemental or revised statement shall be subject to the provisions of the last two preceding sections with respect to the statement therein mentioned.

144. The Lieutenant-Governor may at any time order that any road, bridge, water-channel, or other means of communication as abovementioned be included in, added to, or excluded from, any statement or supplemental or revised statement prepared as mentioned in section 141 or 143.

Estimates; determination of the rate for the year, and publication thereof.

145. The Collector shall, at such date as the Committee shall fix, prepare and deliver to the Committee a statement showing under separate heads the estimated proceeds, for the year then next ensuing, of the road cess at the maximum rate hereinbefore provided, and also of any sum and of any sources of revenue for the said year which the Lieutenant-Governor shall have assigned to the said district, or which may be otherwise at the disposal of the Committee.

146. The Committee shall, at some meeting to be held in such month as the Lieutenant-Governor shall determine, prepare an estimate of the income and expenditure of the Committee for the year then next ensuing.

147. Notwithstanding that any work has been included in such estimate, the Committee shall not begin the execution of any work until detailed specifications and estimates of the same have been passed, or until the execution of the work shall have been otherwise sanctioned by any authority whose sanction to the execution of such work is required under any rules made by the Lieutenant-Governor on that behalf as hereinafter provided.

148. In making the estimate of income as by the last section required, the Committee shall take into consideration any sum and the proceeds of any source of revenue which shall have been placed at their disposal by the Lieutenant-

Governor, or which may otherwise be available to them, and any unexpended balance of the District Road Fund of the previous year which is expected to be available for expenditure in the year of estimate; and shall proceed to determine the rate at which it will be necessary to levy the road cess for the last-mentioned year, so as to provide the further amount estimated to be required for expenditure in the said year.

149. The total amount proposed to be expended in any one year in and by any estimate prepared

Limit of estimate.

as required by section 146, shall not exceed the proceeds estimated to be at the disposal of the Committee for that year from the road cess, if levied within the district at the maximum rate at which such cess is leviable as mentioned in section 6, together with any sum, and the annual proceeds of any source of revenue which shall have been placed by the Lieutenant-Governor at the disposal of the Committee, or which may be otherwise at their disposal, and with the estimated unexpended balance of the District Road Fund of the previous year as abovementioned.

150. Every such estimate prepared by the Committee under section 146 shall be forwarded through the Collector of the district to the Commissioner, and the Commissioner may approve such estimate and the rate determined by the Committee.

151. If such estimate shall have been approved by any number being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make such alterations as he shall think fit in the details or total of such estimate, or may return such estimate to the Committee with instructions to make any such alterations in such details or total;

Provided that the Commissioner shall not make, and shall not require the Committee to make, otherwise than with their own consent, any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question, the cess being levied at the rate which may have been determined for such year by the Committee under section 148:

On receipt of such instructions the Committee shall proceed to make such alterations, and shall resubmit the estimate to the Commissioner, who shall thereupon approve of the estimate and of the rate determined by the Committee.

152. (1)—If any estimate prepared under section 146 shall have been approved by any number not being less than two-thirds of the members of the Committee present at the meeting at which such estimate was adopted, the Commissioner may before approving of such estimate make a communication to the Committee bringing to their notice any alterations which it appears to him to be desirable to make in the details or total of such estimate;

Procedure where estimate has been approved by not less than two-thirds of Committee.

and on receipt of such communication, the Committee shall proceed to reconsider such suggestions, and may either

(a) adopt such suggestions or any of them and revise their estimate accordingly, and, if necessary, the rate determined by them as that at which the cess shall be leviable during the coming year, and submit such revised estimate and rate for the sanction of the Commissioner; or

(b) may adhere to their original estimate, and resubmit it to the Commissioner with their reasons for adhering to the same.

(2)—On receipt of such estimate so resubmitted the Commissioner may either sanction the estimate and rate as determined by the Committee or may submit such estimate, together with the reasons recorded by the Committee for adhering to the same, to the Lieutenant-Governor.

153. Whenever any such estimate shall be so submitted by the Commissioner, the Lieutenant-Governor may approve of such estimate, or pass such orders as he shall think fit, in respect to the alteration of the details or of the total of such estimate;

Provided that the Lieutenant-Governor shall not make any such alterations or require the Committee to make any such alterations as shall have the effect of raising the total of such estimate above the total of the sum estimated to be at the disposal of the Committee for expenditure during the year in question, the cess being levied at the rate which may have been determined for such year by the Committee under section 148, unless such rate shall in the opinion of the Lieutenant-Governor be insufficient to provide for the proper maintenance of such works as are contained in the statement prepared under section 141 or 143.

If it shall appear to the Lieutenant-Governor that the proceeds of the cess at the rate so determined will not suffice for such purpose, the Lieutenant-Governor may order that the cess shall be levied for the year in question at such rate as he may deem sufficient for such purpose, subject to the limit in section 6 provided.

154. When the estimate prepared and the rate determined by the Committee shall have been approved by the Commissioner under section 150, 151 or 152, the rate so determined and approved shall be reported by the Commissioner to the Lieutenant-Governor, who shall forthwith cause the same to be published in the *Calcutta Gazette*.

155. When the Lieutenant-Governor shall have approved of any estimate submitted to him as provided by section 152 and of the rate determined by the Committee under section 148, or under clause (a) of section 152 in connection with such estimate, or when the Lieutenant-Governor shall under section 153 have ordered that the cess shall be levied at any other rate, the Lieutenant-Governor shall cause such rate as finally fixed by him to be published in the *Calcutta Gazette*.

156. The rate published in the said *Gazette* as provided in either of the last two preceding sections shall be the rate at which the

Rate published to be rate in force for year.

road cess shall be leviable in the district for the year in respect of which such rate is so published, and the Collector of the district shall cause such rate to be published and proclaimed throughout the district and notice be given thereof as in section 40 is provided.

157. Any estimate prepared under section 146 ^{Estimates may be amended,} and approved as hereinbefore provided may be amended or revised at any time with the sanction of the authority who originally approved of such estimate; provided that the total of the estimate of expenditure as amended shall not exceed the total of the sums estimated to be available for expenditure during the year.

CHAPTER X.—Branch Committees.

158. In any district to which this Act shall have been extended, the ^{Branch Committee.} Lieutenant-Governor may, in addition to a District Road Committee, form as many Branch Committees as he shall think fit for carrying out the purposes of this Act, and shall appoint a Chairman and Vice-Chairman thereof respectively, and shall define the portion of such district within which any Branch Committee shall exercise the powers conferred and discharge the duties imposed upon them by this Act;

Provided that whenever the office of Vice-Chairman of any Branch Committee shall become vacant, the Chairman thereof may, with the approval of the Commissioner, appoint any member of such Branch Committee to be Vice-Chairman thereof *ad interim*, until the vacancy shall have been filled up by the Lieutenant-Governor.

159. The provisions of sections 112 to 117 (both ^{Sections which apply to them.} inclusive), 119, 122 to 127 (both inclusive), 139, and 140 respecting District Road Committees, shall apply, so far as the same are applicable, to such Branch Committees.

160. The Lieutenant-Governor may remove ^{Chairman and Vice-Chairman of Branch Committee may be removed.} the Chairman or Vice-Chairman of a Branch Committee whenever he shall think fit.

161. Every Branch Committee may from time to time select any member thereof to be an additional member of the District Road Committee, and such member shall thereupon, for the space of one year, become a member of the said Committee.

162. Every such Branch Committee shall be, ^{Branch Committee's statements.} except as hereinafter provided, subordinate to the District Road Committee, and shall forward to the Committee such statements, suggestions and estimates as it may think fit, and the Committee shall consider and have regard to such statements, suggestions and estimates in framing the statements and estimates hereinbefore directed.

163. Any such Branch Committee may require ^{Branch Committee may require statement to be submitted to Lieutenant-Governor.} that any such statement, suggestion or estimate, shall be submitted to the Commissioner for his consideration and for that of the Lieutenant-Governor.

164. The Lieutenant-Governor may in each ^{Funds of the Branch Committee.} year assign to any Branch Committee so much of the Road Fund levied for that year in the district, for portion of which such

Branch Committee is appointed, as he may think fit, not exceeding the total estimated proceeds of the road cess leviable within the said portion of the district; and further, may allot to the said Branch Committee so much of the income of the District Road Fund from other sources as he shall think fit.

165. The Lieutenant-Governor may in any such case declare that the ^{Special powers of the Branch Committee.} Branch Committee shall have the full powers of a District Road Committee within such portion of the district, and whenever the Lieutenant-Governor shall so have declared, the District Road Committee shall, within such portion of the district, cease to exercise powers and functions under sections 133, 139, 141, 142, 143, and 146. Such powers shall then vest in the Branch Committee; and the provisions of sections 120, 121 (with the exception of clauses 2, 3, 4, and 6), 128, 142, 144, and 147, shall apply to the proceedings of such Branch Committee, provided that all correspondence with the Commissioner shall be submitted through the Collector of the district; in any case in which the Lieutenant-Governor may declare that a Branch Committee shall have the powers of a District Road Committee for specified works or specified purposes only, the powers of the District Road Committee in respect of such works and such purposes only shall cease within the said portion of the district; and such powers shall then vest in the Branch Committee.

166. Every Branch Committee so vested with ^{Their estimates} powers as in the last preceding section provided shall prepare an estimate in regard to their annual income and expenditure similar to that required by section 146 to be prepared by the District Road Committee.

167. The provisions of sections 150, 151, 152, ^{Limit of estimates.} 153, and 157, shall, as far as they are applicable, apply to such estimate; provided that the aggregate amount to be expended by the Branch Committee in any year shall not exceed the aggregate of the fund placed at their disposal for that year.

168. The Lieutenant-Governor may at any time order that any of the ^{Lieutenant-Governor may assign functions of Chapter XI to Branch Committee.} functions hereafter mentioned or referred to in Chapter XI shall be discharged by any Branch Committee instead of by the District Road Committee in respect of any portion of the district for which such Branch Committee has been appointed.

169. The Lieutenant-Governor may at any time revoke an order forming ^{Lieutenant-Governor may revoke order forming Branch Committee.} any Branch Committee, or an order declaring that a Branch Committee shall exercise the full powers or any special powers of a District Road Committee.

CHAPTER XI.—Disbursement and Accounts of the District Road Fund.

170. The District Road Fund shall be lodged ^{Collector to prepare annual statement of the District Road Fund.} with the Collector of the district, who shall keep a separate account thereof, and shall cause to be prepared an annual statement of such account, showing in detail therein all sums paid into and all disbursements made from the

treasury on account of the District Road Fund during the year.

After the appointment of any Branch Committee in a district, the Collector of the district shall in like manner keep a separate account of the fund placed at the disposal of such Branch Committee.

171. All payments on account of the District Road Fund shall be made by the Collector out of the said fund upon cheques signed by the Vice-Chairman for sums not exceeding one hundred rupees.

When the Vice-Chairman is absent, or from any cause incapacitated from signing, the Chairman may sign such cheques on behalf of the Vice-Chairman:

Cheques for sums exceeding one hundred rupees shall be signed by the Chairman and the Vice-Chairman. When the Vice-Chairman is absent or from any cause incapacitated from signing, such cheques shall be signed by any *ex-officio* member of the Committee other than the Chairman, on behalf of such Vice-Chairman.

The word "Chairman" in this section includes any officer for the time being in charge of the office of Chairman under a written order from the Chairman.

172. The Collector shall forward to the Vice-Chairman of every Committee, as soon as possible after the close of each month, an account of his receipts and disbursements on account of the District Road Fund during such month.

173. Every Committee shall keep regular and detailed accounts of the moneys received or applied by them under the provisions of this Act and of their application, and such accounts shall be, at all convenient times, open to the inspection of all members of the Committee.

174. Every Committee shall appoint a standing Sub-Committee consisting of the Vice-Chairman and not less than two other members for the audit of their accounts; and the accounts of each month shall be laid before the Sub-Committee as soon as possible after the close of such month; whereupon the said Sub-Committee shall proceed to audit the said accounts in such manner as the Lieutenant-Governor may direct, and to pass or to amend and correct the said accounts as may be necessary, and to pass them as so amended and corrected.

175. For the purposes of every audit and examination of accounts under this Act, such Sub-Committee shall have power to call for all vouchers and papers which they may require.

176. When such Sub-Committee shall have audited and passed the accounts of any month as above provided, they shall certify the result and the correctness of the accounts as passed by them in such form as the Lieutenant-Governor may direct.

177. The accounts of each month audited, passed and certified as in the last preceding section provided, shall be submitted by the Committee, not later than the twenty-fifth day of the following month, to such officer as the Lieutenant-Governor may direct.

178. As soon as possible after the close of each year, the Vice-Chairman of every Committee shall prepare a detailed account of the receipts and expenditure of the District Road Fund during such year; and also a report of the work done and in progress during such year, whether under the directions of the District Road Committee or of any Branch Committee other than a Branch Committee which has been vested with the full powers of a District Road Committee under section 165.

179. The annual accounts so prepared by the Vice-Chairman shall be examined and certified by the Sub-Committee of audit, and after such examination and certification, shall be laid with the said annual report before a special meeting of the Committee to be held within two months of the close of such year; and the Committee shall submit a copy of the said accounts with a similar report to the Commissioner for transmission to the Lieutenant-Governor, who shall cause such accounts, with an abstract of such report, together with such remarks as the Commissioner may have made thereon, to be published in the *Calcutta Gazette*.

180. Every District Road Committee may from time to time make, and when made, alter, add to, or cancel bye-laws not inconsistent with the provisions of this Act, for all or any of the following purposes, that is to say:—

(1) regulating the traffic and providing for the safety and convenience of passengers on any road, water-channel or other means of communication, under the charge of the Committee;

(2) providing for the preservation of such roads, water-channels and other means of communication, and of the trees planted by, or under the charge of, the Committee.

On conviction before a Magistrate a fine may be imposed for the breach of any such bye-laws, provided that no fine exceeds for any offence the sum of Rs. 10, or, in the case of a continuing offence, the sum of Rs. 2 for every day during which such offence is continued.

Any bye-law so made, and every alteration of, addition to, and cancellation of, such bye-law shall require the sanction of the Lieutenant-Governor; and, on such sanction being given, such bye-law shall be published in the *Calcutta Gazette* and in the vernacular of the district, as the Lieutenant-Governor may direct; and on such publication such bye-law shall have the force of law.

Accounts to be certified by Sub-Committee and transmitted to Lieutenant-Governor.

The Committee may make bye-laws with approval of Lieutenant-Governor.

On conviction before a Magistrate a fine may be imposed for the breach of any such bye-laws.

provided that no fine exceeds for any offence the sum of Rs. 10, or, in the case of a continuing offence, the sum of Rs. 2 for every day during which such offence is continued.

Any bye-law so made, and every alteration of, addition to, and cancellation of, such bye-law shall require the sanction of the Lieutenant-Governor;

and, on such sanction being given, such bye-law shall be published in the *Calcutta Gazette* and in the vernacular of the district, as the Lieutenant-Governor may direct;

and on such publication such bye-law shall have the force of law.

CHAPTER XII.—Miscellaneous.

181. The Lieutenant-Governor may from time to time direct that such establishments shall be entertained, and such expenses incurred, in the offices of the Board of Revenue of the Commissioners of Divisions, and of the Superintending Engineers, in any other office of control

Lieutenant-Governor may give directions as to establishments, expenses, &c.

to time direct that such establishments shall be entertained, and such expenses incurred, in the offices of the Board of Revenue of the Commissioners of Divisions, and of the Superintending Engineers, in any other office of control

entertained, and such expenses incurred, in the offices of the Board of Revenue of the Commissioners of Divisions, and of the Superintending Engineers, in any other office of control

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in any office of account, and in any treasury, or that such special officers shall be employed and such expenses incurred by them as may be necessary

for the exercise of proper control over the proceedings of the Collectors and District Road Committees and Branch Committees in the discharge of their duties under this Act,

for the proper examination and checking of estimates furnished and accounts kept under this Act, and for the proper audit of such accounts,

and for the performance of the duties connected with the cash transactions of the District Road Committees:

and the Lieutenant-Governor may make rules providing for the recovery of the cost of the establishments so entertained, and the officers so employed, and of the expenses so incurred, from the several District Road Committees in such proportions as he may think fit; provided that the total amount which any District Road Committee is required to pay under this section shall not in any year exceed two per centum on the income of such Committee for such year.

PART IV.

CHAPTER XIII. — General.

188. The Lieutenant-Governor may from time to time make, and when made, from time to time alter, add to, or cancel any rules not inconsistent with the provisions of this Act,

(a) regulating the performance of the duties of the District Road Committees and Branch Committees, and of all persons employed under this Act, and in regard to the qualification, appointment, election and discharge of such person;

(b) prescribing the authorities by whom the execution of works of different classes respectively may be authorised and sanctioned;

(c) prescribing forms for the estimates, accounts reports and statements required by this Act to be kept or made by the District Road Committee;

(d) prescribing forms of accounts to be kept by the Collector under this Act;

(e) providing for the submission and checking of any estimates or accounts and for the audit of such accounts as aforesaid;

(f) fixing the dates for payment of instalments of cess under sections 42 and 57;

(g) determining the amount of fees to be levied for supplying copies of proceedings of any District Road Committee or Branch Committee provided in section 127;

(h) fixing the month in which the meeting mentioned in section 146 shall be held;

(i) and generally for the purposes of this Act.

Such rules shall be published in the *Calcutta Gazette*, and shall thereupon have the force of law.

SCHEDULE A.

Form of Return prescribed by Section 14.

Amount of Government revenue or rent payable by the estate or tenure: Rs. A. P.

PART I.

District

Name by which the estate or tenure is known, and the number which it bears on the Collector's general register, or on any other register kept by the Collector—

Details of lands in the actual occupation or cultivation of the person submitting the return:—

1	2	3	4	5
Parganah.	Name of village and thana in which the lands are situated.	Area of land.	Deduct area of land situated within any municipality.	Annual value of remaining land.

NOTE.—Only *nijjote* lands and unculturable *wat* lands should be included in this Part.

PART II.

District

Name and number of estate or tenure as in Part I.

Details of lands held by cultivating ryots paying direct to the persons submitting the return:—

1	2	3	4	5	6	7
Parganah.	Name of village and thana in which the lands are situated.	Name of ryot, name of village, thana, and district in which he resides.	Area occupied.	Annual rent.	Deduct: rent of land included in any municipality.	Balance of net rent assessable.

PART III.

District

Name and number of estate or tenure as in Part I.

Details of the tenure-holders paying to the person submitting the return:—

1	2	3	4	5	6	7	8
Name of tenure-holder and person paying rent for him, being on the books of holder of estate or tenure.	Name of village, thana, and district in which such person resides.	Name of village and thana in which tenure is situated.	Name of village and thana in which holder's estate is situated.	Area, if known.	Annual rent paid by tenure holder.	Deduct: rent of land included in any municipality.	Balance of net rent assessable.

PART IV.

District

Name and number of estate or tenure as in Part I.

Details of lands included in the estate or tenure of the person submitting the return which are held by others than himself, but for which no rent is paid:—

1	2	3	4	5	6	7
Parganah in which situated.	Name of village and thana in which situated.	Name of holder, and owner, if known.	Name of village, thana, and district in which the holder resides.	Area, if known.	Deduct: area of land included in any municipality.	Annual value of remaining land.

I, X. Y. Z., do declare that the statements contained in the above return are true to

the best of my knowledge, information, and belief.

Signed _____

N.B.—This return must be signed by the holder or his authorized agent, whose address must also be given.

SCHEDULE B.

Form No. I.

Form of notice upon a revenue-paying estate or rent-paying tenure under Section 17.

District of _____

NOTICE UNDER SECTION 17 OF THE CEAS ACT, 1880.

The holders of estate or tenure (description to be filled in) in the district of _____ and all others interested therein are hereby required to lodge in the office of the Collector of the said district a return, in the form hereunto annexed, of all lands comprised in such estate or tenure and the rents paid therefor. Such return must be signed by such holder or his authorized agent, and be so lodged within the time mentioned below under a penalty of a daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him, until such return shall be lodged. Notice is hereby given that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged.

If the annual amount of revenue or rent payable on the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six weeks of the service of this notice.

If such amount exceeds Rs. 500, within three months of such service.

If for any good reason the holders will be unable to lodge the return within the time allowed, they should apply to the Collector for extension of such time.

(Sd.) A. B.,

Collector's Office,

Collector.

Dated _____

N.B.—To this notice shall be annexed forms of Parts I, II, III, and IV of the return which is mentioned in Schedule A.

SCHEDULE B.

Form No. II.

Form of notice upon a revenue-free estate or rent-free tenure under Section 17.

District of _____

NOTICE UNDER SECTION 17 OF THE CEAS ACT, 1880.

The holder of the revenue-free estate or rent-free tenure (description to be filled in) in the district of _____ and all others interested therein are hereby required to lodge in the office of the Collector of the said district, a return, in the form hereunto annexed, of all lands comprised in such estate or tenure. Such return must be signed by such holder or his authorized agent, and be so lodged within the time mentioned below under a penalty of a daily fine which may amount to fifty rupees on each such holder for every day after the expiry of such time or of any extended time which may be allowed by the Collector on application made to him until such return shall be lodged.

Notice is hereby given that no rents due to the holders of the said estate (or tenure) can be recovered by suit after such time until such return be so lodged.

If the gross annual rental of the estate or tenure to which this notice refers does not exceed Rs. 500, the holders are required to lodge the return within six weeks of the service of this notice.

If the gross rental exceeds Rs. 500, within three months of such service.

If for any good reason the holders will be unable to lodge the return within the time allowed, they should apply to the Collector for extension of such time.

(Sd.) A. B.,

Collector's Office,

Collector.

Dated _____

N.B.—To this notice shall be annexed forms of Parts I, II, III and IV of the return which is mentioned in Schedule A.

SCHEDULE C.

Form of Notice under Section 33.

District of _____

NOTICE UNDER SECTION 33 OF THE CEAS ACT, 1880.

The owner, chief agent, manager or occupier of (give the name by which the concern or property is known) situated in the district of _____ is hereby required to lodge in the

office of the Collector of _____ of _____ a return in the form hereunto annexed, showing the amount of land under cultivation at the date of this return in the said _____

Such return must be signed by him and be lodged within the space of two months from the service of this notice (unless within the said two months such owner, chief agent, manager, or occupier obtain from the Collector an extension of the said space of two months), under penalty of a daily fine of fifty rupees for every day after the expiry of such period or extension thereof until such return shall be presented.

Form of Return to be annexed to the notice

District _____

Details of lands acquired under any rules for the sale, lease, grant or clearance of waste lands, or held direct from Government and used for the cultivation of tea, coffee or cinchona, under the control of the persons submitting the return:—

1	2	3	4	5	6	7
District	Paragana and thana	Designation by which the estate, land or grant is known, and the number it bears on any Register kept by the Collector.	Name of owner, agent, manager or occupier.	Entire area of land.	Area or areas of lands under cultivation.	Aggregate value at Rs. 10 per acre of land in column 5.
In which the lands lie.						

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information and belief.

Signed _____

N.B.—This return must be signed by the owner, chief agent, manager or occupier.

SCHEDULE D.

Form of notice under Section 52.

NOTICE TO HOLDERS OF LANDS HELD RENT-FREE UNDER SECTION 52 OF THE CESS ACT, 1880.

Notice is hereby given to all concerned that the lands specified in the annexed extracts from valuation-rolls of estates and tenures have been entered by the holders of such estates and tenures in the valuation returns of their estates and tenures under the Cess Act, 1880, and have been valued as shown in the extracts.

Every owner and holder of any land entered in these extracts may appear before the Collector within one month of the publication of this notice, and may object to the amount at which his land has been valued.

If no such objection is made, the owners and holders of lands will be bound to pay year by year to the holder of the estate or tenure in which his land has been entered the amount of road cess and public works cess calculated on the annual value of such land as entered in these extracts at the full rate which may be fixed for the year in the district.

If any instalment of the cess due upon any of the lands included in these extracts is not paid to the holder of the estate or tenure on or before the date which the Lieutenant-Governor may fix for the payment of such instalment, the holder of the estate or tenure will be entitled to recover double the amount due with interest and all costs of suit.

SCHEDULE E.

Form of notice under Section 72.

District of

NOTICE UNDER SECTION 72 OF THE CESS ACT, 1880.

The owner, chief agent, manager or occupier of the (give the designation of the property) situated in the district of is required to lodge in the office of the Collector of the district of

a return in the form hereunto annexed, showing the net profits of the calculated on the average of the profits of the last three years for which accounts have been made up. Such return must be signed by him or his authorized agent, and be lodged within the space of two months from service of this notice, unless within the said two months an extension of the time allowed is obtained from the Collector.

(Sd.) A. B.,
Collector.

COLLECTOR'S OFFICE,
Dated

Annexed Form of Return.

District

Detail of yearly profits of mines, quarries, railways, and tramways, or other immovable property in the possession or under the control of the person submitting the return:—

1	2	3	4
DISTRICT	PARAGANAS	Name of holder or manager.	Annual net profits per annum on the average of the last three years for which accounts have been made up.
In which the property lies.			

I, X. Y. Z., do declare that the statements contained in the above return are true to the best of my knowledge, information and belief.

Signed—

N.B.—This return must be signed by the owner, chief agent, manager or occupier.

SCHEDULE F.

Form of notice under Section 99.

District of

NOTICE UNDER SECTION 99 OF THE CESS ACT, 1880.

The occupiers, tenure-holders, under-tenants and ryots on estate or tenure (the estate, tenure or lands to be here clearly designated) are hereby prohibited, until further order of the Collector, from making any payment of rent now or hereafter to become due from them in respect of any land comprised within such estate or tenure except to the Collector of the said district, or to (name of person) hereby appointed to receive the same. The Collector will grant receipts for all sums paid, and such receipts will, under the provisions of the above Act, be a valid discharge to the extent of the sums covered by such receipts, for rent due, or hereafter to become due as above stated, by the holders of such receipts. All payments, except to the Collector, until further order, will be null and void.

(Sd.) A. B.,
Collector.

W. E. H. FOASYTH,
Offy. Asst. Secy. to the Govt. of Bengal.



The Calcutta Gazette.

WEDNESDAY, AUGUST 4, 1880.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 31st May 1880, and was referred to a Select Committee:—

No. 8 of 1880.

A Bill to exempt certain persons and property from Municipal taxation.

WHEREAS it is expedient to empower the Governor-General in Council to exempt from taxation certain persons and property in municipalities; it is hereby enacted as follows:—

1. Notwithstanding anything contained in any enactment for the time being in force, the Governor-General in Council may, by an order in writing, prohibit the levy by a Municipal Committee of any tax—

(a) on any person subject to the Army Discipline and Regulation Act, 1879, or the Indian Articles of War; or

(b) on any property of Her Majesty.

The Governor-General in Council may by a like order rescind any such prohibition.

2. In this Act "Municipal Committee" includes a Municipal Corporation or a body of Municipal Commissioners constituted by or under the provisions of any enactment for the time being in force.

STATEMENT OF OBJECTS AND REASONS.

By the twenty-fourth section of the Cantonments Act, 1880, the Governor-General in Council is empowered to prohibit the levy of any tax in a cantonment, or to exempt any person or class of persons from the operation of any tax leviable there.

2. This power was conferred chiefly with a view to the exemption of military men in cantonments situate within the limits of municipalities from certain descriptions of municipal taxation. There are, however, cases in which, owing to the want of accommodation in cantonments or to some other cause, military men are compelled to reside within the limits of a municipality, but out of cantonments. In such cases the power in question is inapplicable; and it was accordingly proposed by the Select Committee on the Cantonment Bill that the defect should be supplied by a provision to be inserted in the Bill for the control of Municipal taxation, for the introduction of which leave had then been granted.

3. As, however, that Bill is not at present to be proceeded with, it has been thought desirable to make the necessary provisions in a separate Bill; and the present Bill has accordingly been prepared for this purpose.

4. The Bill also provides for the exemption of Government property from Municipal taxation, recent experience having shown such a power to be necessary.

SIMLA;

The 27th May 1880.

C. GRANT.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 1, 1880.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 9th July 1880, and was referred to a Select Committee:—

No. 10 of 1880.

A Bill to exempt Pársis from certain provisions of the Administrator-General's Act, 1874.

WHEREAS Hindús, Muhammadans and Bhuddhists are exempted from the operation of certain provisions of the Administrator-General's Act (No. II), 1874, but are subject to the operation of certain other provisions of the said Act;

and whereas it is expedient that Pársis should be exempted from, and be subject to, the provisions of the said Act to the same extent as Hindús, Muhammadans and Bhuddhists; It is hereby enacted as follows:—

1. This Act may be called "the Administrator-General's Act, 1880."

Commencement.

and it shall come into force at once.

2. In sections 16, 17, 18, 36 and 64 respectively of the said Act, between the word "Muhammadan" and the words "or Bhuddhist," wherever they occur, the word "Parsi" shall be inserted.

Amendment of sections 16, 17, 18, 36 and 64 of Administrator-General's Act, 1874.

3. Nothing herein contained shall affect any letters of administration or certificate granted under the said Act before the passing of this Act.

Saving of letters and certificates already granted.

STATEMENT OF OBJECTS AND REASONS.

1. As the law now stands, all the provisions of the Administrator-General's Act (No. II of 1874) apply to Pársis to the same extent as to their European and Christian fellow subjects. On the other hand, Hindús, Muhammadans and Bhuddhists, though subject to certain portions of the Act which are expressly declared applicable to all persons without exception, are by the terms of the Act itself exempted from some of its most important provisions.

2. So far as can be gathered from various memorials and communications on the subject which have been received, the Pársis are almost unanimous in their desire to be exempted from the provisions of the Act, in the same manner and to the same extent as Hindús, Muhammadans and Bhuddhists.

3. Briefly stated, the chief grounds on which the Pársis base their claim to exemption appear to be, first, that there is no necessity for such an Act in their case; secondly, that in its operation the Act is oppressive and burdensome to them and repugnant to their social and religious customs.

4. With regard to the former ground, there is no doubt that the Act was originally designed to meet the case of Europeans and other foreigners similarly situated in this country, whereas Pársis are distinctly Asiatics with an Indian domicile. They have always relatives or friends willing to take charge of their property and to enforce its proper administration. It is thus clear that Pársis are in a totally different position from those for whose benefit the Act was intended; and it would accordingly seem that there is a great deal to be said in favour of the arguments of the Pársis on this ground.

5. As to the second ground, it could scarcely be contended that the provisions of the Administrator-General's Act are in themselves either oppressive or burdensome; but, looking to the repugnance with which Pársis regard such an exposure of their family affairs and resources as would sometimes result if the Act were enforced in their case, it may be admitted that this second ground is not altogether without foundation.

6. The present Bill, by a slight alteration of the Administrator-General's Act, 1874, puts Pársis in exactly the same position with regard to that Act as Hindús, Muhammadans and Bhuddhists.

SIMLA;

W. STOKES.

The 19th June 1880.

D. FITZPATRICK,
Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, SEPTEMBER 29, 1880.

PART VI. Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

(First Publication.)

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 10th September 1880, and was referred to a Select Committee:—

No. 18 of 1880.

A Bill to enhance the rate of Port-dues leviable at Madras.

WHEREAS it has been determined to construct an artificial harbour for the port of Madras and to defray a portion of the interest on the principal sum expended on the construction of such harbour and of the annual expenses of maintaining the same out of the dues leviable on sea-going vessels of fifteen tons and upwards entering the said port:

And whereas the maximum rate of such dues is fixed by the Indian Ports Act, 1875, section forty-five, and the third part of the first schedule thereto annexed, and the amount of such rate is insufficient to defray such portion of the said interest and expenses in addition to the other charges to meet which the said dues are applicable:

And whereas it is therefore necessary to enhance, to the extent hereinafter mentioned, the maximum rate of dues so leviable;

It is hereby enacted as follows:—

1. This Act may be called "The Madras Port-dues Act, 1880;" and

It shall come into force as soon as the said harbour is, in the opinion of the local Government, open

for the use of sea-going vessels of fifteen tons and upwards, and the said Government has published, in the *Port St. George Gazette*, a notification to that effect.

2. In the Indian Ports Act, 1875, first Schedule, Part III, the following amendments shall be made, that is to say—

(a) in the first column the numeral and word "9, Madras" shall be omitted;

(b) in the first column, above the heading "Eastern Group," the word "Madras" shall be inserted; and

(c) opposite the word "Madras" so inserted there shall be inserted—

(1) in the second column the words "sea-going vessels of fifteen tons and upwards;" and

(2) in the third column the words "not exceeding eight annas per ton: Provided that, in the case of vessels employed in the coasting trade not being steamers, the rates shall be one-half the rates chargeable in respect of other vessels."

STATEMENT OF OBJECTS AND REASONS.

THE funds requisite for the construction of the artificial harbour at Madras are being advanced by the Government.

It is estimated that the whole cost of the work will amount to Rs. 62,80,000, and it is proposed to raise, by taxation levied on the trade of the port, an annual income sufficient to pay interest at 4 per cent. on this sum, together with Rs. 60,000, the estimated annual charge for maintenance.

Port-dues at the rate of 3 annas (or in the case of coasting vessels 1½ annas) per ton can at present be levied under the Indian Ports Act, 1875, on vessels entering the port, and the simplest mode of raising the requisite income would be by an enhancement of those dues. It is, however, manifest that they could not be enhanced beyond a certain point without injuriously affecting the calling trade of the port, and it has accordingly been determined, after reference to the Madras Chamber of Commerce, that the best course to take will be to raise only a portion of that income in the shape of Port-dues, leaving the rest to be raised by a tax on goods landed and shipped, the precise form of which will be settled hereafter. In accordance with this determination the present Bill has been prepared. It admits of the Port-dues being raised to eight annas per ton, or in the case of vessels employed in the coasting trade and not being steamers to four annas. The additional income which may be obtained by so raising them is estimated at Rs. 1,60,000 per annum.

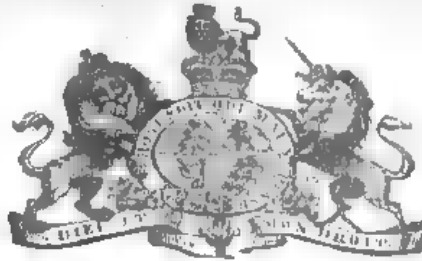
The Bill is drawn so as not to come into operation till the new harbour is open.

J. GIBBS.

The 1st September 1880.

D. FITZPATRICK,

Secy. to the Govt. of India,
Legislative Department.



The Calcutta Gazette.

WEDNESDAY, OCTOBER 6, 1880.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Second Publication.]

THE following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 10th September 1880, and was referred to a Select Committee:—

No. 18 of 1880.

A Bill to enhance the rate of Port-dues leviable at Madras.

WHEREAS it has been determined to construct an artificial harbour for the port of Madras and to defray a portion of the interest on the principal sum expended on the construction of such harbour and of the annual expenses of maintaining the same out of the dues leviable on sea-going vessels of fifteen tons and upwards entering the said port:

And whereas the maximum rate of such dues is fixed by the Indian Ports Act, 1875, section forty-five, and the third part of the first schedule thereto annexed, and the amount of such rate is insufficient to defray such portion of the said interest and expenses in addition to the other charges to meet which the said dues are applicable:

And whereas it is therefore necessary to enhance, to the extent hereinafter mentioned, the maximum rate of dues so leviable;

It is hereby enacted as follows:—

1. This Act may be called "The Madras Port-dues Act, 1880;" and

It shall come into force as soon as the said harbour is, in the opinion of the local Government, open for the use of sea-going vessels of fifteen tons and upwards, and the said Government has published, in the *Fort St. George Gazette*, a notification to that effect.

2. In the Indian Ports Act, 1875, first Schedule, Part III, the following amendments shall be made, that is to say—

(a) in the first column the numeral and word "9, Madras" shall be omitted;

(b) in the first column, above the heading "Eastern Group," the word "Madras" shall be inserted; and

(c) opposite the word "Madras" so inserted there shall be inserted—

(1) in the second column the words "sea-going vessels of fifteen tons and upwards;" and

(2) in the third column the words "not exceeding eight annas per ton: Provided that, in the case of vessels employed in the coasting trade not being steamers, the rates shall be one-half the rates chargeable in respect of other vessels."

STATEMENT OF OBJECTS AND REASONS.

THE funds requisite for the construction of the artificial harbour at Madras are being advanced by the Government.

It is estimated that the whole cost of the work will amount to Rs. 62,80,000, and it is proposed to raise, by taxation levied on the trade of the port, an annual income sufficient to pay interest at 4 per cent. on this sum, together with Rs. 60,000, the estimated annual charge for maintenance.

Port-dues at the rate of 3 annas (or in the case of coasting vessels $1\frac{1}{2}$ annas) per ton can at present be levied under the Indian Ports Act, 1875, on vessels entering the port, and the simplest mode of raising the requisite income would be by an enhancement of these dues. It is, however, manifest that they could not be enhanced beyond a certain point without injuriously affecting the calling trade of the port, and it has accordingly been determined, after reference to the Madras Chamber of Commerce, that the best course to take will be to raise only a portion of that income in the shape of Port-dues, leaving the rest to be raised by a tax on goods landed and shipped, the precise form of which will be settled hereafter. In accordance with this determination the present Bill has been prepared. It admits of the Port-dues being raised to eight annas per ton, or in the case of vessels employed in the coasting trade and not being steamers to four annas. The additional income which may be obtained by so raising them is estimated at Rs. 1,60,000 per annum.

The Bill is drawn so as not to come into operation till the new harbour is open.

J. GIBBS.

The 1st September 1880.

D. FITZPATRICK,

Secy. to the Govt of India,
Legislative Department.

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 2nd September, 1880, and was referred to a Select Committee:—

No. 15 of 1880.

THE PRESIDENCY SMALL CAUSE COURTS BILL, 1880.

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A Bill to consolidate and amend the law relating to the Courts of Small Causes established in the Presidency-towns.

WHEREAS it is expedient to consolidate and amend the law relating to the Courts of Small Causes established in the towns of Calcutta, Madras, and Bombay; It is hereby enacted as follows:—

CHAPTER I.

PRELIMINARY.

1. This Act may be called
Short title. "The Presidency Small Cause Courts Act, 1881;"

Commencement. and it shall come into force on the first day of July 1881.

But nothing herein contained shall affect the provisions of the Army Discipline and Regulation Act, 1879, section 144.

2. On and from the day on which this Act comes into force, the enactments specified in the first schedule hereto annexed shall be repealed to the extent mentioned therein.

But all Courts constituted and appointments made under any of the said enactments shall, as far as may be, be deemed to have been respectively constituted and made under this Act.

All references to any enactment hereby repealed made in Acts passed prior to the day on which this Act comes into force, shall be read, so far as may be practicable, as if made to this Act or the corresponding provisions hereof.

3. In Act No XXIII of 1850 (*for securing the Land Revenue of Calcutta*), section 8, the words "as provided by the said Act"

shall be repealed; and for each of the expressions "a Commissioner of the Court for the recovery of small debts referred to in the said Act," and "the said Commissioners" the words "the Judges of the Court of Small Causes at Calcutta" shall be substituted.

In the Code of Civil Procedure, section 8, after the word and figures "Chapter XXXIX," the words and figures "and by the Presidency Small Cause Courts Act, 1881" shall be inserted.

4. In this Act, "the Small Cause Court" means the Court of Small Causes constituted under this Act, in the town of Calcutta, Madras or Bombay, as the case may be.

CHAPTER II.

CONSTITUTION AND OFFICERS OF THE COURT.

5. There shall be in each of the towns of Calcutta, Madras, and Bombay a Court to be called the Court of Small Causes of Calcutta, Madras or Bombay, as the case may be.

6. The Small Cause Court shall be deemed to be a Court subject to the superintendence of the High Court of Judicature at Fort William, Madras or Bombay, as the case may be, within the meaning of

the Letters Patent respectively dated the 28th day of December 1865, for such High Courts and within the meaning of the Code of Civil Procedure.

7. Subject to the control of the Governor-General in Council, the Local Government may, from time to time, by notification in the official Gazette, appoint so many persons as it thinks fit to be Judges of the Small Cause Court, of whom one at least shall be a Barrister of England or Ireland, or a member of the Faculty of Advocates in Scotland.

The Local Government may, by a like notification, suspend and, with the previous sanction of the Governor-General in Council, remove any Judge so appointed.

8. The senior in appointment of the Judges who are Barristers or Advocates shall be called the Chief Judge, and shall be the first of the Judges in rank and precedence.

The other Judges shall have rank and precedence according to the seniority of their appointment as such Judges: provided that a Judge permanently appointed shall be deemed senior to an officiating Judge.

9. Except as herein or by any other law for the time being in force otherwise provided, the Small Cause Court may, with the previous sanction of the High Court, make rules to provide, in such manner as it thinks fit, for the exercise by one or more of its Judges of any powers conferred on the Small Cause Court by this Act or by any other law for the time being in force.

10. Subject to such rules, the Chief Judge may, from time to time, make such arrangements as he thinks fit for the distribution of the business of the Court among the various Judges thereof.

11. Save as hereinafter otherwise provided, when two or more of the Judges sitting together differ on any question, the opinion of the majority shall prevail; and if the Court is equally divided, the Chief Justice, if he is one of the Judges so differing, or in his absence the senior Judge so differing, shall have the casting voice.

12. The Small Cause Court shall use a seal of such form and dimensions as are for the time being prescribed by the Local Government.

13. The Small Cause Court may, from time to time, appoint a chief clerk and, subject to the control of the Local Government, as many additional clerks, bailiffs, and other ministerial officers as may be necessary for the administration of justice by the Court and for the exercise and performance of the powers and duties conferred and imposed on it by this Act or any other law for the time being in force.

The officers so appointed shall exercise such powers and discharge such duties of a ministerial nature as the Small Cause Court (subject to the control of the High Court) may, from time to time, by rules to be made in this behalf, direct.

The Small Cause Court may suspend or remove any officer so appointed; but the removal of any officer drawing a monthly salary of one hundred rupees or upwards shall be subject to the orders of the Local Government.

14. No Judge or other officer appointed under this Act shall, during his continuance as such Judge or officer, either by himself or as a partner of any other person, practise or act, either directly or indirectly, as an Advocate, Attorney, Vakil or other legal practitioner, or be concerned, either on his own account or for any other person, or as the partner of any other person, in any trade or profession.

Any such Judge or officer so practising, acting or concerned shall be deemed to have committed an offence under section 168 of the Indian Penal Code.

Provided that nothing herein contained shall be deemed to prohibit any such Judge or officer from being a member of any company incorporated or registered under Royal Charter, Letters Patent, Act of Parliament or Act of any British Indian Legislature.

CHAPTER III.

JURISDICTION IN RESPECT OF SUITS.

15. The local limits of the jurisdiction of each of the Small Cause Courts shall be the local limits for the time being of the ordinary Original Civil Jurisdiction of the High Court.

16. Subject to the exceptions in section seventeen, the Small Cause Court shall have jurisdiction to try all suits of a civil nature:

Provided that the amount or value of the subject-matter does not exceed two thousand rupees:

Provided also that the cause of action has arisen either wholly, or, in case the leave of the Small Cause Court has been first obtained, in part, within the local limits of its jurisdiction, or that the defendant, at the time of the commencement of the suit dwells, or carries on business, or personally works for gain, within such limits.

Explanation.—When in any suit the sum claimed is, by an admitted set-off of any sum claimed by the defendant from the plaintiff, reduced to a balance not exceeding two thousand rupees, the Small Cause Court shall have jurisdiction to try such suit.

17. The Small Cause Court shall have no jurisdiction—

(a) in suits concerning the assessment or collection of the revenue;

(b) in suits against the Secretary of State for India in Council;

(c) in suits concerning any act ordered or done by the Governor-General in Council or the Local Government, or by the Governor-General or a Governor, or by any Member of the Council of the Governor-General or of the Governor of Madras or Bombay, in his official capacity, or by any person by order of the Governor-General in Council or Local Government;

(d) in suits concerning any act ordered or done by any judge or judicial officer in the execution of his office, or by any person in

performance of any judgment or order of any Court of any such Judge or judicial officer;

(e) in the suits specified in section sixteen, clauses (a) to (d) of the Code of Civil Procedure;

(f) in suits for the specific performance or the rescission of contracts relating to any right to or interest in immovable property;

(g) in suits for an account of property and its due administration under the decree of the Court;

(h) in suits for damages for libel or slander, adultery or breach of promise of marriage;

(i) in suits for the restitution of conjugal rights;

(j) in suits to enforce a trust;

(k) in suits to obtain an injunction;

(l) in suits on any judgment of a High Court;

(m) in suits the cognizance whereof by the Small Cause Court is barred by any law for the time being in force.

18. When the parties to a suit which, if the amount or value of the subject-matter thereof did not exceed two thousand rupees would be cognizable by the

Small Cause Court, have entered into an agreement in writing that the Small Cause Court shall have jurisdiction to try such suit, the Court shall have jurisdiction to try the same although the amount or value of the subject-matter thereof may exceed two thousand rupees.

Every such agreement shall be filed in the Small Cause Court, and when so filed, the parties to it shall be subject to the jurisdiction of the Court, and shall be bound by its decision in such suit.

19. All suits to which an officer of the Small Cause Court is a party, except suits in respect of claims to property taken in execution of its process, or the proceeds or value thereof may be brought in the High Court at the election of the plaintiff as if this Act had not been passed.

If any suit cognizable by the Small Cause Court is instituted in the High Court in respect of any wrong committed by an officer of the Small Cause Court under colour of its process, and the plaintiff obtains no greater damages than the sum of two thousand rupees, no costs shall be allowed him unless the Judge who tries the case certifies in writing that the suit was a fit one to be instituted in the High Court.

20. If any suit cognizable by the Small Cause Court other than the suits mentioned in section nineteen is instituted in the High Court, and if in such suit the plaintiff obtains a decree, in the case of a suit founded on contract for an amount or value of less than two thousand rupees, and in the case of any other suit for an amount or value less than three hundred rupees,

no costs shall be allowed to the plaintiff; and if in any such suit the plaintiff does not obtain a decree, the defendants shall be entitled to his costs as between attorney and client: Provided that the foregoing rules shall not apply to any suit in which the Judge who tries the suit certifies that it was one fit to be brought

in the High Court for any of the following reasons (that is to say):—

(a) because of the difficulty, novelty or general importance thereof, or of some erroneous course of decisions in like cases in the Small Cause Court; or

(b) because of there being any question to be determined in such suit, upon which question claims or demands exceeding in aggregate value or amount two thousand rupees are dependent; or

(c) because of the suit depending upon the title to immovable property exceeding in value two thousand rupees.

CHAPTER IV.

PROCEDURE IN SUITS.

21. The chapters and sections of the Code of Civil Procedure specified in the second schedule hereto annexed shall extend (as far as they are applicable) to the Small Cause Court; and the procedure prescribed thereby shall be the procedure followed in the Court in all suits cognizable by it, except where such procedure is inconsistent with the procedure prescribed by any specific provisions of this Act.

22. Except in cases of set-off under the Code of Civil Procedure, section 111, no written statement shall be received unless required by the Court.

23. Save as is hereinafter specially provided, every decree and order of the Small Cause Court in a suit shall be final and conclusive between the parties; but the Court may, on application of either party, made within eight days from the date of the decree or order in any suit, order a new trial to be held upon such terms as it thinks reasonable, and may in the mean time stay the proceedings:

Provided that the applicant at the time of making the application pays into Court the amount, if any, payable by him under such decree or order.

24. If the judgment debtor under any decree of the Small Cause Court has not within the local limits of its jurisdiction immovable property sufficient to satisfy the decree, the Court may, on the application of the decree-holder, send the decree for execution—

(a) in the case of execution against immovable property situate within such local limits—to the High Court;

(b) in all other cases—to any Civil Court within whose general jurisdiction such judgment-debtor, or any moveable or immovable property of such judgment debtor, may be found.

The procedure prescribed by the Code of Civil Procedure for the execution of decrees by Courts other than those which made them shall be the procedure followed in such cases.

25. Whenever any judgment-debtor who has been arrested in execution of a decree of the Small Cause Court offers security to the satisfaction of such Court for payment of the amount which he has been ordered to pay and the costs, the Court may order him to be discharged.

26. Whenever it appears to the Small Cause Court that any judgment-debtor under its decree is unable, from sickness or other sufficient cause, to pay the amount of the decree, or, if such Court has ordered the same to be paid in instalments, the amount of any instalment thereof, it may, from time to time for such time and upon such terms as it thinks fit, suspend the execution of such decree.

27. In any suit in which the defendant appears and does not admit the claim, and the suit is dismissed, the Small Cause Court may order the plaintiff to pay to the defendant by way of satisfaction for his trouble and attendance, such sum as it, in its discretion, thinks fit. Any such order may, in default of payment of the amount payable thereunder, be enforced by the defendant against the plaintiff as if the same were a decree of the Court.

CHAPTER V.

JURISDICTION WITH REGARD TO THE RECOVERY OR POSSESSION OF IMMOVABLE PROPERTY.

28. When any person has had possession of any immovable property situate within the local limits of the Small Cause Court's jurisdiction and of which the annual value at a rack-rent does not exceed one thousand rupees, as the tenant, or by permission, of another person, or of some person, through whom such other person claims;

and such tenancy or permission has been determined or been withdrawn;

and such tenant or occupier or any person holding under or by assignment from him (hereinafter called the occupant) refuses to deliver up such property in compliance with a request made to him in this behalf by such other person,

such other person (hereinafter called the applicant) may apply to the Small Cause Court for a summons against the occupant, calling upon him to show cause, on a day therein appointed, why he should not be compelled to deliver up the property.

29. The summons shall be served on the occupant in the manner provided by the Code of Civil Procedure for the service of a summons on a defendant.

30. If the occupant does not appear at the time appointed, and show cause to the contrary, the applicant shall, if the Small Cause Court is satisfied that he is entitled to apply under section twenty-eight, be entitled to an order addressed to a bailiff of the Court directing him to give possession of the property to the applicant on such day as the Court may think fit to name in such order.

Explanation.—If the occupant proves that the tenancy was created or permission granted by virtue of a title which determined previous to the date of the application, he shall be deemed to have shown cause within the meaning of this section.

31. Any such order shall justify the bailiff to whom it is addressed in entering after the hour of six in the morning and before

the hour of six in the afternoon upon the property named therein, with such assistants as he thinks necessary, and giving possession of such property to the applicant; and no suit or prosecution shall be maintainable against any Judge or officer of the Small Cause Court by whom any such order as aforesaid was issued, or against any bailiff or other person by whom the same was executed, or by whom any such summons as aforesaid was served for the issue, execution or service of any such order or summons, by reason only that the applicant was not entitled to the possession of the property.

32. When the applicant, at the time of applying for any such order as aforesaid, was entitled to the possession of such property, neither he nor any person acting in his behalf shall be deemed, on account of any error, defect or irregularity in the mode of proceeding to obtain possession thereunder, to be a trespasser; but any person aggrieved may bring a suit for the recovery of compensation for any damage which he has sustained by reason of such error, defect or irregularity.

Provided that, when no such damage is proved the suit shall be dismissed; and that, in any case in which such damage is proved but the amount of the compensation assessed by the Court does not exceed ten rupees, the Court shall award to the plaintiff no more costs than compensation, unless the Judge who tries the same certifies that in his opinion full costs should be awarded to the plaintiff.

33. Nothing herein contained shall be deemed to protect any applicant obtaining possession of any property under this chapter from a suit by any person deeming himself aggrieved thereby, when such applicant was not at the time of applying for such order as aforesaid entitled to the possession of such property.

And when the applicant was not, at the time of applying for any such order as aforesaid, entitled to the possession of such property, the issue of any such order, though no possession is taken thereunder, shall be deemed to be an act of trespass committed by the applicant against the occupant.

34. Whenever on an application being made under this chapter the occupant binds himself, with two sureties, in a bond for such amount as the Small Cause Court thinks reasonable, having regard to the value of the property and the probable costs of the suit next hereinafter mentioned, to institute without delay a suit in the High Court for compensation for trespass against the applicant, and to pay all the costs of such suit in case he does not prosecute the same or in case judgment therein is given for the applicant, the Small Cause Court shall stay the proceedings on such application until such suit is disposed of.

If the occupant obtains a decree in any such suit against the applicant, such decree shall supersede the order (if any) made under section thirty.

35. In all proceedings under this chapter, the Small Cause Court shall, as far as may be, and except as herein otherwise provided, follow the procedure prescribed for a Court of first instance by the Code of Civil Procedure.

Applications under this chapter may be made by paupers in accordance with the provisions of chapter XXVI of the said Code, as if such applications were suits by paupers within the meaning of the said chapter.

36. Recovery of the possession of any immovable property under this chapter shall be no bar to the institution of a suit in the High Court for trying the title thereto.

CHAPTER VI.

INSOLVENCY JURISDICTION.

37. The Small Cause Court shall have power to entertain applications under Chapter XX of Civil Procedure Code, for declarations of insolvency under the provisions of chapter XX of the Code of Civil Procedure in respect of all judgment-debtors who reside, or are in custody, within the local limits of its jurisdiction and do not carry on any trade or business comprised in the third schedule hereto annexed.

38. In addition to the cases specified in section thirty seven, any person who is in insolvent circumstances and who resides within the local limits of the jurisdiction of the Small Cause Court and does not carry on any trade or business comprised in the said schedule, may apply to the Court to be declared insolvent.

All the provisions of the said chapter relating to applications by judgment-debtors shall apply, so far as the same may be applicable, *mutatis mutandis*, to applications by such persons.

39. The person for the time being appointed under the 11th & 12th of Victoria chapter twenty-one, section fourteen, to be the Official Assignee under the said Statute, shall in all cases over which jurisdiction is conferred on the Small Cause Court by this chapter be the Receiver for the purposes of chapter XX of the Code of Civil Procedure, and may retain as a remuneration for the performance of his duties as such Receiver the commission which may be allowed to a Receiver under that chapter.

40. An appeal shall lie to the High Court from all orders of the Small Cause Court passed under sections 351, 352, 353, and 357 of the same Code in exercise of the jurisdiction conferred by this chapter.

The procedure prescribed by section 590 of the same Code for appeals from orders shall, so far as may be, apply to such appeals.

41. Notwithstanding anything to the contrary contained in the 11th & 12th of Victoria chapter twenty-one, the High Court shall not entertain any application for a declaration of insolvency in cases in which such application might be made under this Act.

But the High Court may in its discretion, on the application of any person concerned, direct that in any case under this chapter which but for this Act would have been cognizable by it under the said Statute, the proceedings in the Small Cause Court shall be closed; and thereupon any person entitled to present a petition under the said Statute may present the same as if this Act had not been passed.

CHAPTER VII.

TESTAMENTARY AND INTESTATE JURISDICTION.

42. The local limits of the jurisdiction of the Small Cause Court shall be deemed a District, and the Court shall be deemed a District Judge, within the meaning of the Indian Succession Act, 1865, and the

Hindu Wills Act, 1870, for the purpose of granting probate and letters of administration in cases in which the assets of the deceased person, exclusive of trust-property, but without deducting debts owing by him, are less than one thousand rupees.

Every application for probate or letters of administration under this section shall state the amount of the said assets to the best of the applicant's knowledge or belief.

43. The application for probate or letters of administration if made and verified in manner mentioned in the Indian Succession Act, 1865, shall be conclusive for the purpose of authorizing the grant of probate or letters of administration; and no such grant shall be impeached by reason that the assets of the deceased person, exclusive of trust-property, but without deducting debts owing by the deceased, did in fact exceed one thousand rupees, unless by a proceeding to revoke the grant if obtained by a fraud upon the Court.

44. The procedure of the Small Cause Court under this chapter shall be, as far as may be practicable, in accordance with the procedure prescribed for the District Judge by the said Acts respectively.

Every order made by the Small Cause Court under this chapter shall have the same effect and be subject to the like appeal as an order made by the District Judge under the said Acts respectively.

And all the provisions of the said Acts respectively relating to the grant and revoking of probate or letters of administration shall *mutatis mutandis*, apply to the grant and revoking of probate or letters of administration under this chapter.

CHAPTER VIII.

REFERENCES TO HIGH COURT.

45. If two or more Judges of the Small Cause Court sit together in any suit, or in any proceeding under chapter V of this Act, and differ in their opinion as to any question of law or usage having the force of law, or the construction of a document, which construction may affect the merits,

or if in any suit or any such proceeding, in which the amount or value of the subject-matter

exceeds five hundred rupees, any such question arises, and either party so requires,

the Small Cause Court shall draw up a statement of the facts of the case and refer such statement, under section 617 of the Code of Civil Procedure, for the opinion of the High Court, and shall either reserve judgment or give judgment contingent upon such opinion.

46. When judgment is given under section forty-five contingent upon the opinion of the High Court, the party against whom such judgment is given shall at once furnish security, to be approved by the Small Cause Court, for the costs of the reference to the High Court and for the amount of such judgment:

Provided that no security for the amount of such judgment shall be required in any case in which the Judge who tried the case has ordered such amount to be paid into court, and the same has been paid accordingly.

Unless such security as aforesaid is at once furnished, the party against whom such contingent judgment has been given shall be deemed to have submitted to the same.

If no such security given, party to be deemed to have submitted to judgment.

CHAPTER IX.

Fees and Costs.

47. A fee not exceeding—
(a) when the amount or value of the subject-matter does not exceed five hundred rupees, the sum of two annas in the rupee on such amount or value,

(b) when the amount or value of the subject-matter exceeds five hundred rupees, the sum of one anna in the rupee on such amount or value,

shall be paid on the institution of every suit or every proceeding under chapter V of this Act; and no plaint or application shall be received in any such suit or proceeding until such fee has been paid.

48. The fees specified in the third and fourth columns of the fourth Schedule hereto annexed shall be paid previous to the issue in any such suit or proceeding of the processes to which the said columns respectively relate by the persons on whose behalf such processes are issued, when the amount or value of the subject-matter exceeds the sum specified in the first column, but does not exceed the sum specified in the second column of the said Schedule.

49. Whenever any such suit or proceeding is settled by agreement of the parties before the hearing, half the amount of all fees paid up to that time shall be repaid by the Small Cause Court to the parties by whom the same have been respectively paid.

50. The Small Cause Court may, whenever it thinks fit, receive and register applications under chapter V of this Act presented by poor persons without payment of the fee mentioned in section forty-seven, or on a part-payment of such fee.

51. The local Government may, from time to time, by notification in the official Gazette, vary the amount of the fees payable

under section forty-seven or section forty-eight:

Provided that the amount of such fees shall in no case exceed the amount prescribed by the said sections.

52. The fees chargeable under the Court Fees Act, 1870, in a District Court in respect of proceedings under Chapter XX of the Code of Civil Procedure shall be levied in respect of all proceedings in the Small Cause Court under chapter VI of this Act, and the fees so chargeable in respect of proceedings relating to the grant of probate or letters of administration under the Indian Succession Act, 1865, or the Hindu Wills Act, 1870, shall be levied in respect of all proceedings in the Small Cause Court under chapter VII of this Act.

53. The expense of employing an advocate, vakil, attorney or other legal practitioner incurred by any party, shall not be allowed as costs in any suit or in any proceeding under chapter V of this Act, in the Small Cause Court, unless the Court is of opinion that the employment of such practitioner was under the circumstances reasonable.

The Small Cause Court may from time to time by general rules determine the cases in which such expenses shall be allowed.

54. Nothing contained in this chapter shall affect the provisions of sections 3, 5, and 25 of the Court Fees Act, 1870.

CHAPTER X.

Misconduct of Ministerial Officers.

55. The Small Cause Court may, by order, fine, in an amount not exceeding one month's salary, any clerk, bailiff or other ministerial officer of the Court who is guilty of misconduct or neglect in the performance of the duties of his office, and such fine may be deducted from his salary.

56. If any clerk, bailiff or other ministerial officer of the Small Cause Court, who is employed as such in the execution of any order or warrant, loses, by neglect, connivance or omission, an opportunity of executing such order or warrant, he shall be liable by order of the Small Cause Court, on the application of the person injured by such neglect, connivance or omission, to pay such sum, not exceeding in any case the sum for which the said order or warrant was issued, as in the opinion of the Court represents the amount of the damage sustained by such person thereby.

57. If any clerk, bailiff or other ministerial officer of the Small Cause Court is charged with extortion or misconduct while acting under colour of its process, or with not duly paying or accounting for any money levied by him under its authority, the Court may enquire into such charge, and may make such order for the repayment or payment of any money so extorted, or of any money so levied as aforesaid,

and of damages and costs, by such officer, as it thinks fit.

58. For the purposes of any enquiry under this chapter, the Small Cause Court shall have all the powers of summoning and enforcing the attendance of witnesses and compelling the production of documents which it possesses in suits under this Act.

59. Any order under this chapter for the payment or repayment of money may, in default of payment of the amount payable thereunder, be enforced by the person to whom such amount is payable, as if the same were a decree of the Small Cause Court in his favour.

CHAPTER XI.

CONTEMPT OF COURT.

60. When any such offence as is described in sections 175, 178, 179, 180 or 228 of the Indian Penal Code is committed in the view or presence of the Small Cause Court, the Court may cause the offender to be detained in custody; and, at any time before the rising of the Court on the same day, may, if it thinks fit, take cognizance of the offence, and sentence the offender to fine not exceeding two hundred rupees, and in default of payment to imprisonment in the civil jail for a term which may extend to one month unless such fine is sooner paid.

61. In every such case the Court shall record the facts constituting the offence, the statement (if any) made by the offender, and the finding and sentence. If the offence is under section 228 of the Indian Penal Code, the record must show the nature and stage of the judicial proceeding in which the Court when interrupted or insulted was sitting, and the nature of the interruption or insult offered.

62. If the Court considers that a person accused of any of the offences referred to in section sixty and committed in its view or presence should be imprisoned otherwise than in default of payment of fine, or that a fine exceeding two hundred rupees should be imposed upon him, or if the Court is for any other reason of opinion that the case should not be disposed of under section sixty, the Court, after recording the facts constituting the offence and the statement of the accused as hereinbefore provided, may forward the case to a Presidency Magistrate, and may require security to be given for the appearance of such accused person before such Magistrate, or, if sufficient security is not given, may forward him under custody to such Magistrate.

Such Magistrate shall deal with the accused person in the manner provided by the Presidency Magistrates Act, 1877, and may sentence the offender to punishment, as provided in the section of the Indian Penal Code under which he is charged.

63. When the Court has, under section sixty or section sixty-two, sentenced an offender to punishment, or forwarded him to a Presidency Magistrate for trial, for refusing or omitting to do anything which he was lawfully required to do, or for any intentional insult or interruption, the Court may in its discretion discharge the offender, or remit the punishment on his submission to the order or requisition of the Court, or on apology being made to its satisfaction.

64. If any witness before the Small Cause Court refuses to answer such questions as are put to him, or to produce any document in his possession or power which the Court requires him to produce, and does not offer any reasonable excuse for such refusal, the Court may sentence him to simple imprisonment, or commit him to the custody of an officer of the Court, for any term not exceeding seven days, unless in the meantime such person consents to answer or to produce such document, as the case may be, after which, in the event of his persisting in his refusal, he may be dealt with according to the provisions of section sixty or sixty-two.

65. Any person deeming himself aggrieved by an order under section sixty or section sixty-four may appeal to the High Court, and the provisions of the Presidency Magistrates Act, 1877, relating to appeals, shall, so far as may be, apply to appeals under this section.

CHAPTER XII.

MISCELLANEOUS.

66. All questions other than questions relating to procedure or practice which arise in suits or other proceedings under this Act in the Small Cause Court shall be dealt with and determined according to the law for the time being administered by the High Court in the exercise of its ordinary original civil jurisdiction.

67. Notices to produce documents, summonses to witnesses, and all other processes issued in the exercise of any jurisdiction conferred on the Small Cause Court by this Act, except summonses to defendants and writs of execution, may, if the Court by general or special order so directs, be served by the Attorneys in the suit, or by persons employed by them in this behalf, or by such other persons as the Court, from time to time, by rule or order, directs.

68. The Small Cause Court shall keep such registers, books and accounts, and submit to the High Court such statements and returns, as may be prescribed by the High Court.

69. The Small Cause Court shall comply with such requisitions as may from time to time be made by the Local Government or High Court for records, returns, and statements in such form and manner as such Government or Court, as the case may be, thinks fit.

70. The Small Cause Court shall, at the commencement of each year, draw up a list of holidays and vacations to be observed in the Court, and shall submit the same for the approval of the Local Government.

Such list, when it has received such approval, shall be published in the local official Gazette, and the said holidays and vacations shall be observed accordingly.

71. The Governor-General and Members of his Council, the Governors of Fort St. George and Bombay, and the members of their respective Councils, the Lieutenant-Governor of Bengal, and the Chief Justices and Judges of the High Courts established under the 24th and 25th of Victoria, chapter 104, shall not be liable to arrest by order of any Court constituted under this Act.

72. No suit shall lie on any decree of the Small Cause Court.

73. Any person ordered by the Small Cause Court to be imprisoned may be imprisoned in such place as the Local Government, from time to time, appoints in this behalf.

74. If any person against whom any suit is brought for anything purporting to be done by him under this Act, has, before the institution of the suit, tendered sufficient amends to the plaintiff, the plaintiff shall not recover.

75. All prosecutions for anything purporting to be done under this Act must be commenced within three months after the offence is committed.

THE FIRST SCHEDULE.

(See section 2.)

ENACTMENTS REVOKED.

A.—Charters of the Supreme Courts.

Date.		Extent of repeal.
26th March 1774.	Charter of the Supreme Court at Fort William.	Clause 21.
26th December 1800.	Charter of the Supreme Court at Madras.	Clause 47.
8th December 1823.	Charter of the Supreme Court at Bombay.	Clause 59.

B.—Acts of the Governor General in Council.

Number and year.	Subject or short title.	Extent of repeal.
IX of 1840 ...	For the more easy recovery of small debts and demands in Calcutta, Madras, and Bombay.	So much as has not been repealed.
XX of 1857 ...	To amend Act IX of 1850.	The whole.
XXVI of 1854 ...	To extend the jurisdiction of the Courts of Small Causes at Calcutta, Madras, and Bombay, and to provide for the appointment of an increased number of Judges of these Courts.	So much as has not been repealed.
X of 1877 ...	The Code of Civil Procedure.	Section 8, paragraph 2.

C.—Act of the Governor of Bombay in Council.

Number and year.	Subject.	Extent of repeal.
VI of 1864 ...	For the better regulation of the disbursement of persons imprisoned by the Bombay Court of Small Causes.	So much as has not been repealed.

THE SECOND SCHEDULE.

(See section 21.)

PORTIONS OF CIVIL PROCEDURE CODE EXTENDING TO COURT.

PRELIMINARY: Section 2, Interpretation clause.

CHAPTER I.—Of the Jurisdiction of the Courts and *Res Judicata*, except section 11.

CHAPTER II.—Of the Place of Suing, except sections 15, 16, and 17, 18, 19, 20, paragraph 4, and sections 22 to 24 (both inclusive).

CHAPTER III.—Of Parties and their Appearances, Applications, and Acts, except section 87, last paragraph.

CHAPTER IV.—Of the Frame of the Suit, except section 42 and section 44, rule a.

CHAPTER V.—Of the Institution of Suits, except section 57, clause (b).

CHAPTER VI.—Of the Issue and Service of Summons, except section 86.

CHAPTER VII.—Of the Appearance of the Parties and Consequence of Non-appearance.

CHAPTER VIII.—Of Written Statements and Set-off, except sections 110, 112, and 113.

CHAPTER IX.—Of the Examination of the Parties by the Court, except section 119.

CHAPTER X.—Of Discovery and the Admission, &c., of Documents, except, in the proviso to section 121, the words "and that no defendant shall deliver interrogatories for the examination of the plaintiff, unless such defendant has previously tendered a written statement, and such statement has been received and placed on the record."

CHAPTER XI.—Settlement of Issues, sections 150 and 151.

CHAPTER XII.—Disposal of the Suit at the first hearing, except section 154 and section 155, second paragraph.

CHAPTER XIII.—Of Adjournments.

CHAPTER XIV.—Of the Summoning and Attendance of Witnesses.

CHAPTER XV.—Of the Hearing of the Suit and Examination of Witnesses, except sections 182 to 191 (both inclusive).

CHAPTER XVI.—Of Affidavits.

CHAPTER XVII.—Of Judgment and Decree, except sections 204, 207, and 211 to 214 (both inclusive).

CHAPTER XVIII.—Of Costs.

CHAPTER XIX.—Of the Execution of Decrees, sections 228 to 286 (both inclusive), 289 to 292 (both inclusive), 296 (so far as relates to the attachment of movable property or decrees therefor), 297 to 298 (both inclusive), 299, (so far as relates to decrees for movable property, 299 to 303 (both inclusive), 304 to 308 (both inclusive), 309 to 343 (both inclusive).

CHAPTER XX.—Of Insolvent Judgment-debtors, except section 360.

CHAPTER XXI.—Of the Death, Marriage, and Insolvency of Parties.

CHAPTER XXII.—Of the Withdrawal and Adjustment of Suits.

CHAPTER XXIII.—Of Payment into Court.

CHAPTER XXIV.—Of Requiring Security for Costs.

CHAPTER XXV.—Of Commissions, except section 399.

CHAPTER XXVI.—Suits by Paupers.

CHAPTER XXVII.—So far as relates to suits by Government or against Government Servants.

CHAPTER XXVIII.—Suits by Aliens and by and against Foreign and Native Rulers.

CHAPTER XXIX.—Suits by and against Corporations and Companies.

CHAPTER XXX.—Suits by and against Trustees, Executors, and Administrators.

CHAPTER XXXI.—Suits by and against Minors and Persons of Unsound Mind.

CHAPTER XXXII.—Suits by and against Military Men.

CHAPTER XXXIII.—Interpleader.

CHAPTER XXXIV.—Of Arrest and Attachment before judgment, except as regards the attachment of immoveable property.

CHAPTER XXXVI.—Appointment of Receivers, except sections 504 and 505.

CHAPTER XXXVII.—Reference to Arbitration, except the provisions of section 522 as to appeals.

CHAPTER XXXVIII.—Of Proceedings on Agreement of Parties, except so much of section 527 clause (b), as relates to immoveable property.

CHAPTER XXXIX.—Of summary Procedure Negotiable Instruments.

CHAPTER XLVI.—Of Reference to and Revision by High Court.

CHAPTER XLIX.—Miscellaneous, sections 640 to 645 (both inclusive), 647 to 652 (both inclusive).

THE THIRD SCHEDULE.

(See sections 37 and 38.)

PERSONS EXCLUDED FROM INSOLVENCY JURISDICTION OF COURT.

Bankers, sharaifs or banians, professional money-lenders:

sugar, indigo, tea, wool, silk or other manufacturers:

owners of cotton, jute, hide or other screws:

owners or farmers of fairs, markets or bazars:

ship-owners, dock-owners:

builders, auctioneers, and pawnbrokers:

hotel-keepers, boarding-house keepers or lodging-house keepers:

letters-out of conveyances and cattle:

printers and publishers:

contractors, commission agents, bill-brokers

and other brokers:

owners of lessees of theatres or other public

places of amusement:

money-changers, grain-lenders:

dealers in horses, cattle or elephants:

persons using the trade of receiving other

men's monies or estates into their trust or

custody:

persons insuring ships, or their freight or other

matters against perils of the sea:

persons using the trade of merchandise by

way of bargaining, exchange, bartering, com-

mission, consignment or otherwise, in gross or

by retail; and

persons who, either for themselves or as agents

or factors for others, seek their living by buying

and selling, or buying or letting for hire,

goods or commodities; or by the workmanship

or conversion of goods or commodities.

Provided that no person earning his livelihood

solely by agriculture, and no common labourer

or workman for hire, or member of a company,

shall be deemed as such to be included in this

schedule.

THE FOURTH SCHEDULE.

(See section 48.)

FEES FOR SUMMONSES AND OTHER PROCESSES.

When the amount or value of the subject-matter exceeds	But does not exceed	Fee for summons.			Fee for other processes		
Rs.	Rs.	Rs.	A.	P.	Rs.	A.	P.
0	10	0	2	0	0	2	0
10	20	0	4	0	0	4	0
20	50	0	8	0	0	8	0
50	100	1	0	0	1	0	0
100	200	1	4	0	2	0	0
200	300	1	8	0	3	0	0
300	400	1	12	0	4	0	0
400	500	2	0	0	5	0	0
500	600	2	4	0	6	0	0
600	700	2	8	0	7	0	0
700	800	2	12	0	8	0	0
800	900	3	0	0	9	0	0
900	1,000	3	4	0	10	0	0
1,000	1,100	3	8	0	11	0	0
1,100	1,200	3	12	0	12	0	0
1,200	1,300	4	0	0	13	0	0
1,300	1,400	4	4	0	14	0	0
1,400	1,500	4	8	0	15	0	0
1,500	1,600	4	12	0	16	0	0
1,600	1,700	5	0	0	17	0	0
1,700	1,800	5	4	0	18	0	0
1,800	1,900	5	8	0	19	0	0
1,900	2,000	5	12	0	20	0	0

STATEMENT OF OBJECTS AND REASONS.

The Courts now known as the Courts of Small Causes in the Presidency towns were established by a Charter of George the Second, dated 8th January 1753, and would accordingly appear to be the oldest Courts at present existing in British India.

They have from time to time undergone many changes, their constitution having been remodelled, their jurisdiction extended, and their procedure amended by various enactments and orders, in particular by Acts IX of 1850 and XXVI of 1864, which placed them on a footing closely resembling that of the English County Courts; but they have been left to a great extent untouched by the important legislation by which, in recent years, the procedure of the other Civil Courts in this country has been reformed.

The result of this is that they have become somewhat antiquated and not do fit in with the rest of the Indian judicial system; that their powers and procedure are, in many particulars, defective, and that though, owing to the efficient manner in which they have been worked, they have generally given satisfaction, questions have often to be discussed in them which, to use the words of a late Small Cause Court Judge, now on the Bench of the Madras High Court, "are totally foreign to the people who resort to them, and some of which have only an historic interest—even in England."

2. The need of completely revising the law relating to these Courts was pointed out many years ago by Mr. Fagan and Mr. Boulnois, two of the ablest Judges who have presided in the Calcutta Small Cause Court; and in the year 1868, a Bill was drafted for this purpose by Mr. Pitt Kennedy, but further action in the matter has been from time to time postponed pending the consideration of certain proposals regarding the jurisdiction and powers of the Courts. These proposals have now been fully discussed; as near an approach to unanimity regarding them as can well be hoped for has been attained, and the present Bill has accordingly been prepared to consolidate and amend the entire law.

3. The most important change introduced by it lies in the extension of the pecuniary limit of the jurisdiction from Rs. 1,000 to Rs. 2,000. This extension was asked for by the Calcutta Trades Association as far back as 1867. It has since then been much discussed, and has the approval of the Governments of Madras, Bombay, and Bengal; of the High Court of Madras; and, subject to a limitation to be presently referred to, of the High Court at Calcutta. The only opposition to it comes from the High Court at Bombay; and that opposi-

tion appears to proceed, not so much from any objection to the principle of the extension, as from a fear that it will not be acceptable to the public—a point on which we shall be better able to form an opinion after the Bill has been published.

The Bill, it will be observed, is drawn so as to extend the jurisdiction in all classes of suits cognizable by the Court. The Calcutta High Court would have excepted actions of tort; but it has been thought well to avoid, if possible, making any distinctions of this sort, which, to persons of the class who resort to the Small Cause Court and their advisers, would, it is feared, occasion difficulties.

4. Assuming that the pecuniary limit of the jurisdiction is to be raised as proposed, the question arises whether any appeal should be allowed in suits above Rs. 1,000; or whether the present system of allowing a new trial by the Court itself and a reference to the High Court on a point of law is sufficient. On this point the difference of opinion has been greater.

The Governments of Bombay and Bengal, the Calcutta High Court, and the Judges of the Small Cause Court at Bombay, are against admitting an appeal. The Government of Madras, the High Court there, and the Judges of the Small Cause Courts at Calcutta and Madras, are in favour of it; as was also Mr. Kennedy at the time he drew the Bill already referred to.

On the one hand it is urged that allowing an appeal is—especially as it involves the taking of notes of evidence and the writing of judgments—inconsistent with the summary procedure of the Small Cause Court; that the hearing of cases subject to appeal could not conveniently be carried on simultaneously with the ordinary Small Cause Court work; and that the existence of a power to appeal would render litigation needlessly protracted and expensive.

On the other hand, the importance of providing a check on the trial of questions of fact in suits of the higher value is insisted on, and it is pointed out that in two at least of the Presidency towns the practice of taking notes of evidence in all contested cases already prevails. The Bill as at present drawn does not provide an appeal, but the Select Committee to which it is proposed to refer it, will, no doubt, consider whether in suits above Rs. 1,000 an appeal should not be allowed.

5. The next question which presents itself in connection with the jurisdiction of the Court is that as to the classes of suits which the Court should be empowered to hear. It has been thought best, both with a view to relieve the High Courts as far as possible, and in order to avoid, as far as may be, the doubts and difficulties which attend the construction of provisions of this sort to draw the Bill so as to give the Small Cause Court jurisdiction in suits of all descriptions with certain specified exceptions.

6. The most important of these exceptions is that of suits for the recovery of immoveable property. It appears from the records of the Legislative Department that those who framed Act IX of 1850 intended that its 25th section should confer jurisdiction on the Small Cause Courts in such suits; but there has been a considerable difference of opinion as to the actual effect of that Act, and of its amending Act (XXVI of 1864), in this particular.

The High Courts of Calcutta and Bombay have held that the Small Cause Courts were given jurisdiction in the suits in question by the 25th section of Act IX of 1850. The Bombay High Court has held further that a like jurisdiction was conferred in suits up to Rs. 1,000 by the Act of 1864; while the Judges of the Calcutta Small Cause Court hold that their jurisdiction in such suits was not extended by that Act. The Madras High Court has held that neither Act conferred any such jurisdiction. To this it should be added that, in Calcutta, the jurisdiction, though held to exist up to Rs. 500, is for some reason which has not been fully explained, but little resorted to.

The Madras and Bombay authorities, and the majority of the Calcutta High Court are in favour of giving the jurisdiction. The Bengal Government, the officers consulted by it (including the Judges of the Calcutta Small Cause Court), and four of the Judges of the Calcutta High Court are against it. The Bill, as has been already stated, does not give it, and it is manifest that if it were to be given, special provisions relating to it would need to be introduced. An appeal should certainly be given; proper provision would have to be made for execution, and probably some rules would, as suggested both from the Calcutta and Madras High Courts, be required to limit the operation of the decisions as *res judicata*.

Other cases in which the Bill proposes to withhold jurisdiction from the Small Cause Courts are suits against the Secretary of State in Council; suits for partition, foreclosure, redemption; suits for the specific performance or the rescission of contracts relating to immoveable property; administration-suits; suits to obtain an injunction; suits to enforce a trust.

7. One point more remains to be noticed in connection with the jurisdiction of the Courts.

Act IX of 1850 in conferring jurisdiction on the Courts up to a value of Rs. 500, confines its exercise to cases of defendants dwelling or carrying on business within the local limits. Act XXVI of 1864, on the other hand, in conferring jurisdiction between the values of Rs. 500 and Rs. 1,000 gives an alternative ground for its exercise, namely, the circumstance of the cause of action having arisen within the local limits. It has been urged by most of the authorities consulted that the basis of the jurisdiction should be the same in the cases of

all values. On the other hand, fears have been expressed by some that a power to institute a suit of the lower value against a defendant residing at a distance might be liable to abuse unless some limitation were imposed. The correct view of the matter seems to be that taken by the Judges of the Madras High Court and Mr. Busteed, namely, that in the particular no distinction should be made between the High Court and the Small Cause Court, and accordingly the Bill has been drawn so as to place the jurisdiction of the Small Cause Court, in this respect, on precisely the same footing as that on which the jurisdiction of the High Court is placed by the Letters Patent.

8. The want of any power to execute the decrees of a Small Cause Court against immoveable property, except by the circuitous process of instituting a suit upon such decree in the High Court has for many years past been complained of as involving an undue hardship to plaintiffs, and in some places, particularly in Madras, driving them to institute their suits in the High Court instead of in the Small Cause Court. The objections that exist to giving the Small Cause Court's jurisdiction in suits to recover immoveable property apply also to giving them power to execute their decrees against immoveable property, and it is accordingly proposed by the Bill (section 24) to empower the Court to send its decrees for execution to the High Court or to a mufassal Court in the same way as the mufassal Small Cause Courts do under section 20 of Act XI of 1865. The only serious opposition to this proposal comes from the High Court at Bombay, and it rests mainly on the political or economical objections which of late years have been so frequently urged against the sale of immoveable property in execution of decrees—objections which, however weighty they may be in the mufassal, where the land is the only means of livelihood of the mass of the people and is in fact the basis of society, have little or no force in the cases that occur in the Presidency towns.

9. Section 21 of the Bill and the Schedule make the Code of Civil Procedure the foundation of the procedure of the Small Cause Courts in the Presidency towns as it is of those in the mufassal; but the special provisions of the existing Acts regarding Court-fees, fees to Counsel and attorney, and suspension of execution in cases of sickness, &c., have been retained, and it may be a question whether further modifications of the general law, for example, as regards the payment of expenses of witnesses (Code, sections 160 to 162), should not be introduced.

10. In the chapter relating to the recovery of small tenements, several amendments have been introduced, but they are merely such as are necessary in order to make the meaning of the original law clearer, or such as the working of the similar law in England has shown to be desirable. Thus the limitation of the operation of the chapter to cases in which the possession has commenced, either in a tenancy or in permissive occupancy, is clearly in accordance with the intention of the authors of the law, and though all doubt on this point was as far as the Court at Calcutta is concerned, precluded by a decision of the Supreme Court there in the year 1851, the circumstance mentioned in one of the communications received, that another High Court has taken the directly opposite view shows the necessity of making the law more distinct.

11. The words "the value or the rent" in section 91 of Act IX of 1850 were copied from section 122 of the English County Courts Act, 9 & 10 Vic. c. 122, where they were probably used *per incuriam*. Their effect, according to the construction put upon them in a well-known case, is that property of great value, e.g., extensive buildings erected on a plot of land held at a rent below Rs. 1,000, might be brought within this very summary jurisdiction. The Bill provides that there shall be no jurisdiction if the annual value at a rack-rent exceeds Rs. 1,000.

12. The chapter on insolvency jurisdiction is completely new. The introduction of a chapter of this sort has been advocated by the Government of Bengal, the Calcutta High Court, and the present Chief Justice of Madras, with a view to relieving the High Courts of a mass of petty work with which they are at present burthened to the great detriment of more important business. There has been some difference of opinion as to the way in which the insolvency jurisdiction should be divided between the High Court and the Small Cause Court. The principal of division, adopted by the Bill, which assigns to the Small Cause Court all cases of non-traders, leaving to the High Court only the cases of traders, is that proposed by the Calcutta High Court; and it seems to be the most convenient, as it is, as a rule, in the latter class of cases only that questions of difficulty and importance arise in this country. The great mass of non-trading insolvents consists of Government clerks who have lived beyond their means, and the settlement of whose affairs is, generally speaking, only too simple a matter, there being in the majority of cases little or no assets to recover or distribute.

13. It might seem at first-sight that the simplest mode of providing for the exercise of this jurisdiction would have been by transferring to the Small Cause Court a portion of the jurisdiction conferred on the Judges of the High Court under 11 and 12 Vic. c. 21; but an examination of that Statute will show that in some particulars its operation extends beyond the limits of British India, and there would accordingly, looking to the restricted powers of the Indian legislature, be a difficulty in moulding it to suit the case. This being so, it has been thought best to fall back upon the more limited provisions of the Civil Procedure Code, which appear to be sufficient in the simple and comparatively unimportant class of cases we have to deal with.

The Official Assignee under 11 and 12 Vic. c. 21 will be Receiver in all cases under this chapter.

14. The chapter on testamentary and intestate jurisdiction has been introduced with a view to relieving the High Court, and at the same time providing a cheap and expeditious mode of obtaining probate or letters of administration in the case of estates of less than Rs. 1,000 in amount or value.

15. The seventy-second section which prohibits the bringing of a suit to enforce a decree of a Small Cause Court, merely affirms what has been held by the Calcutta High Court in a recent case to be the existing law.

16. The Bill, it will be observed, though it comprises certain subjects not provided for by the existing Acts, contains a much smaller number of sections than they do. This is due chiefly to the omission of matters provided for by the sections of the Code of Civil Procedure which it is proposed to apply, or by the general law; but partly also to the omission of certain matters, e.g., the security to be given by ministerial officers, and the mode of keeping the accounts of the Court, which, in accordance with the practice of recent years, are left to be dealt with by the Executive Government in accordance with the ordinary departmental rules.

SIMLA, the 28th August 1880.

WHITLEY STOKES.

D. FITZPATRICK,

*Secy. to the Govt. of India,
Legislative Department.*



The Calcutta Gazette.

WEDNESDAY, OCTOBER 13, 1880.

PART VI.

Bills of the India Council.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

[Third Publication.]

The following Bill was introduced into the Council of the Governor-General of India for the purpose of making Laws and Regulations on the 10th September 1880, and was referred to a Select Committee:—

No. 18 of 1880.

A Bill to enhance the rate of Port-dues leviable at Madras.

WHEREAS it has been determined to construct an artificial harbour for the port of Madras and to defray a portion of the interest on the principal sum expended on the construction of such harbour and of the annual expenses of maintaining the same out of the dues leviable on sea-going vessels of fifteen tons and upwards entering the said port:

And whereas the maximum rate of such dues is fixed by the Indian Ports Act, 1875, section forty-five, and the third part of the first schedule thereto annexed, and the amount of such rate is insufficient to defray such portion of the said interest and expenses in addition to the other charges to meet which the said dues are applicable:

And whereas it is therefore necessary to enhance, to the extent hereinafter mentioned, the maximum rate of dues so leviable:

It is hereby enacted as follows:—

1. This Act may be called "The Madras Port-dues Act, 1880;" and

It shall come into force as soon as the said harbour is, in the opinion of the local Government, open

for the use of sea-going vessels of fifteen tons and upwards, and the said Government has published, in the *Port St. George Gazette*, a notification to that effect.

2. In the Indian Ports Act, 1875, first Schedule, Part III, the following amendments shall be made, that is to say:—

(a) in the first column the numeral and word "9, Madras" shall be omitted;

(b) in the first column, above the heading "Eastern Group," the word "Madras" shall be inserted; and

(c) opposite the word "Madras" so inserted there shall be inserted—

(1) in the second column the words "sea-going vessels of fifteen tons and upwards;" and

(2) in the third column the words "not exceeding eight annas per ton: Provided that, in the case of vessels employed in the coasting trade not being steamers, the rates shall be one-half the rates chargeable in respect of other vessels."

STATEMENT OF OBJECTS AND REASONS.

THE funds requisite for the construction of the artificial harbour at Madras are being advanced by the Government.

It is estimated that the whole cost of the work will amount to Rs. 62,80,000, and it is proposed to raise, by taxation levied on the trade of the port, an annual income sufficient to pay interest at 4 per cent. on this sum, together with Rs. 60,000, the estimated annual charge for maintenance.

Port-dues at the rate of 3 annas (or in the case of coasting vessels $1\frac{1}{2}$ annas) per ton can at present be levied under the Indian Ports Act, 1875, on vessels entering the port, and the simplest mode of raising the requisite income would be by an enhancement of those dues. It is, however, manifest that they could not be enhanced beyond a certain point without injuriously affecting the calling trade of the port, and it has accordingly been determined, after reference to the Madras Chamber of Commerce, that the best course to take will be to raise only a portion of that income in the shape of Port-dues, leaving the rest to be raised by a tax on goods landed and shipped, the precise form of which will be settled hereafter. In accordance with this determination the present Bill has been prepared. It admits of the Port-dues being raised to eight annas per ton, or in the case of vessels employed in the coasting trade and not being steamers to four annas. The additional income which may be obtained by raising them is estimated at Rs. 1,60,000 per annum.

The Bill is drawn so as not to come into operation till the new harbour is open.

J. GIBBS.

The 1st September 1880.

D. FITZPATRICK,

Secy. to the Govt. of India,

Legislative Department.